

CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4505	A 81282	50	Hadjee Mahamed Kurrim.
4506	A 11132	100	Gopecaunt Roy.
4508	A 58342	50	J. Perrin.
4510	A 58368	500	Denobundhoo Bbutta-charjee.
4511	A 71819	1,000	} Bonomally Shaha.
	A 88806	1,000	
4512	A 69275	1,000	Ditto ditto.
4525	A 81448	1,000	} Ramtaruck Paul.
	A 81449	1,000	
	A 81450	1,000	
	A 74183	1,000	
4427	A 14319	100	Messrs. Cohen Brothers and Co.
4528	A 12783	100	Beharyloll Bose.
4529	A 69984	50	Tincowry Roy.
4531	A 42550	10	J. C. Cox.
4532	A 50005	50	} Chumroo Sing and Narain Sing.
	A 49796	50	
	A 24659	50	
	A 56411	50	
	A 67731	50	
	A 66800	50	
	A 47533	50	
	A 49671	50	
	A 52625	50	} Chaik Tegally.
4533	A 78367	500	
4534	A 80559	1,000	} Coomar Sing Gya-pershad.
	A 67279	1,000	
	A 76875	1,000	} Purno Chunder Dutt.
4535	A 17736	100	
4536	A 73951	1,000	
	A 85763	1,000	
	A 85764	1,000	
	A 85765	1,000	
	A 85766	1,000	
	A 85767	1,000	
	A 85768	1,000	} Messrs. L. W. Toulmin and Co.
4537	A 27739	100	
	A 58027	100	} Alla Bux
	A 58028	100	
	A 58025	100	

Notes partially lost or destroyed.

4504	A 03181	100	} Hosain Bux.
	A 53531	50	
4507	A 73431	100	} H. D'Forth.
	A 51843	100	
4509	A 49665	10	Kissory Mohun Bose.
4514	A 49879	10	} Ramgopal Gangooly.
	A 18905	10	
4515	A 41797	50	Somanath Mokhopadhyaye.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4516	A 82866	10	Bouradapersad Banerjee.
4517	A 47274	10	} Ramloll Ghose.
	A 22933	20	
4520	A 83381	100	Brindaban Reveetes Pershad.
4521	A 66946	500	Goness Doss Joyram.
4522	A 59799	10	} Brindaban Chunder Sircar Chowdry.
	A 98247	10	
	A 60247	10	
4523	A 87177	20	} Rajkishna Sen.
	A 90667	10	
	A 57515	10	
4524	A 82791	20	} Hurrie Mohun Sing-hee.
	A 96176	20	
	A 03708	10	
4526	A 20963	100	The Secretary, Great Eastern Hotel Company.

Wrongly joined.

4518	A 13601	} 10	} Cally Doss Chatterjee.
	A 13603		
4519	A 85193	} 10	} Nobin Chunder Chatterjee.
	A 77663		

L. BERKELEY,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 19th February 1872.

Nuddea Rivers.

Weekly Water Report shewing the least depth of water in the Bhaugiruttee River for the week ending Friday, 16th February 1872.

NAMES OF PLACES, &c.	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	4 6	
From thence to Jungipore, 9 miles ...	5 0	
From Jungipore to Berhampore, 47 miles ...	3 6	
From Berhampore to Cutwa, 50 miles ...	3* 0	* In one place only boats drawing 4 feet can pass up and down easily.
From Cutwa to Nuddea, 46 miles ...	4 0	

Height of water on gauge at Berhampore on the 19th February 1872, above zero 5 feet 7 inches.

T. H. WICKES, C.E.,

Exc. Engr., Nuddea (Local) Rivers Division.

BERHAMPORE,
The 19th February 1872.

Sheriff's Office, the 30th January 1872.

NOTICE is hereby given that the Second Criminal Session of the year 1872 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the Twenty-ninth day of February next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there to prosecute.

JOHN COWIE,
Sheriff.

সরিক আফিস ১৮৭২ সাল ৩০ জানুয়ারি।

সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তি জন্য আগামি ২৯ ফেব্রুয়ারি বৃহস্পতিবার বেলা ১১ ঘটিকার সময় এবং যে পর্যন্ত সেশিয়ানের কার্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার টৌনহালে হাই কোর্টের আদালত ঘরে সন ১৮৭২ সালের দ্বিতীয় ত্রিনিদেল সেশিয়ান বসিবেক এবং এতদ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদীর বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে ঐ সময়ে হাজির থাকিয়া মোকদ্দমা করে।

JOHN COWIE, Sheriff.

Insolvent Notices.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of John Allan Grover Gilmour, an Insolvent. } On Monday, the 5th day of February instant, it was ordered that Saturday, the 6th day of April next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liabilities for debts, claims, and demands, of and against the said Insolvent at the time of the filing of his petition for relief.

Rogers and Remfry, Attorneys.

Chief Clerk's Office, the 12th February 1872.

In the matter of Richard Chuffon Lepage, Junior, lately carrying on business as contractor and agent, under the name and style of R. C. Lepage, Junior, and Company, at No. 4, Dalhousie square, an Insolvent. } On Thursday, the 15th day of February instant, it was on the petition of Messrs. Moorkerjee, Clark and Company, and Balmer, Lawrie and Company, creditors of the said Insolvent, adjudged that the said Richard Chuffon

Lepage, Junior, hath committed an act of insolvency under the provisions of the Act XI, Vic., cap. 21, and by another order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Sims and Mitter, Attorneys.

In the matter of Parke Pittar, an Insolvent. } On Monday, the 12th day of February instant, it was ordered that the first court day in March 1873 be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from all liabilities for debts, claims, and demands, of and against the said Insolvent at the time of the said Insolvent being adjudicated.

Berners and Co., Attorneys.

In the matter of Parke Pittar and Thomas Alcock, Insolvents. } On Monday, the 12th day of February instant, it was ordered that the first court day in March 1873 be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent Parke Pittar be discharged personally, as well as to his after-acquired property, from all liabilities for debts, claims, and demands, of and against the said Insolvent Parke Pittar at the time the said Insolvent being jointly adjudicated.

Berners and Co., Attorneys.

Chief Clerk's Office, the 20th February 1872.

In the matter of Charles Henry Compton, of No. 17, Camac Street, in the Town of Calcutta, carrying on business at No. 32, Strand Road, in Calcutta aforesaid, as a timber importer and merchant, under the style or firm of Chas. H. Compton and Co., an Insolvent. } Notice, that the petition of the said Insolvent seeking the benefit of the Act XI, Vic., cap. 21, was filed in the Office of the Chief Clerk on Monday, the 26th day of February instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Gray and Sen, Attorneys.

In the matter of Charles Henry Compton, an Insolvent. } Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Monday, the 4th day of March next, at the hour of ten o'clock in the forenoon.

"Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid."

Gray and Sen, Attorneys.

In the matter of Charles Henry Compton, an Insolvent. } On Monday, the 26th day of February instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 4th day of May next, and that the said Insolvent do then attend to be examined before the said Court.

Gray and Sen, Attorneys.

Chief Clerk's Office, the 26th February 1872.

Miscellaneous Advertisements.**Notice.**

THE quit-rent of the undermentioned lease, in the district of Darjeeling, being in arrear, notice is hereby given that if the amount due from the location be not paid within two months from this date, the lease remaining unpaid will be resumed by Government under supplementary Rule I for grant of location at Darjeeling :—

No. of lease.	Name of lessee.	Amount.
		Rs. As. P.
176	G. B. Ward	... 50 0 0

B. W. D. MORTON,
Dy. Commissioner.

DY. COMM'R.'S OFFICE, DARJEELING,
The 12th January 1872.

Notice.

WANTED a Head Clerk for the Police Department of this Office. The salary of the post is Rs. 80 per month, and the qualifications required are previous employment in the Police Department, Bengal; a thorough knowledge of the Rules, Circular Orders, and Returns of that Department, and the ability to docket and draft letters and prepare short summaries of correspondence.

Apply, post paid, to the undersigned, sending copies of testimonials.

By order,

J. J. S. DRIBERG,
*Offg. Persl. Asst. to the Agent Govr. Genl.,
N. E. P., & Commr. & Inspector-Genl.
of Police, Assam.*

GOWHATTY,
The 3rd February 1872.

Eastern Bengal Indigo Co., "Limited."**NOTICE.**

THE Ninth Annual Ordinary General Meeting of Shareholders of the above Company will be held at its registered Office, No. 3, Church Lane, at 3 P.M., of Wednesday, the 28th instant, to receive the Directors' report, pass the accounts for the past year, and transact any other business that may be brought before the Meeting.

By order of the Directors,

WILLIAM MORAN AND Co.,
Agents.

3, CHURCH LANE,
The 16th February 1872.

(1107—2)

Notice.

COPIES of Act VII of 1871, the Indian Emigration Act, in Urdu and Hindee, can be obtained on application at the Bengal Secretariat at 8 annas per copy.

*In the High Court of Judicature at Fort William
in Bengal.*

ORDINARY ORIGINAL CIVIL JURISDICTION.

Maharajah Sibkristo Bahadoor
versus

Kristo Chunder Ghose and others

NOTICE is hereby given that on the afternoon of Wednesday, the 28th February current, Charles John Wilkinson, Esq., Receiver of the High Court, will put up at his Office for lease the several undermentioned zemindaries, talooks, lands, premises, &c., belonging to the estate of Rajah Rajkissen Bahadoor, deceased, upon such terms and conditions as can be ascertained upon application to him, that is to say :—

1ST LEASE.

In Zillah Tipperah.—Pergunnah Gungamondie, &c., recorded in the register of the Collector as No. 31, including the churs appertaining thereto.

2ND LEASE.

In Zillah 24-Pergunnahs.—Pergunnah Moora-gatcha, &c., Pergunnah Hattiaighur, &c., registered in the Collectorate as No. 155, including the lackraj grounds in Pannah and Rogoonauthpore, and lands with julkur on each side of the Mohotian road from Behallah to Coolpey, Kismuts Panihattee, Aughurparrah, and Bhoubanipore, Mouzah Natagur, with gardens, julkur, &c.

3RD LEASE.

Tanks and fruit trees of the Aughurparrah garden.

4TH LEASE.

In Zillah Hooghly.—Kismut Barbackpore alias Barrackpore, &c., registered in the Collectorate as Lots Nos. 176 and 3969, with Goody Mohel, and Kismut Baji Sreerampore, &c., Kismuts Bunshye, Surnoparrah, Mohendropore, and Baneeopore, &c., registered as Lot No. 3968.

5TH LEASE.

In Calcutta.—Talook Sootanooty, Bazar Sootanooty, with the tenanted ground thereto belonging. Charles' Bazar, Sham Bazar grounds, Baug Bazar grounds, and Cooley Mohul, Dhurrumtollah ground, called Fuchelwallah ground, Chandnee ground, Jorasanko ground, Sona Bazar ground, called Bytuckhannah Mehal, Sona Bazar house, called Monohur Mookerjee's Mehal, Sona Bazar ground, called Mohul Mattah Gossamy, Sona Bazar ground, called Mohul Cally Sunker Neogy, Radha Bazar godowns, and ground called Rance-wallah Bally in Toola Bazar, Jora Bagan ground and house at Hogulkooreeah, ground called Gopeebagan, &c., with julkur, Intally, Jaun Bazar, and Seedooreahputty grounds, &c.

In Zillah 24-Pergunnahs.—Gardens at Baranagore and Duckinshur with tenanted grounds; also Mouzahs Sitty and Joypore, and grounds at Suntgachee and Duckhin Rauree.

In Zillah Kishnaghur.—Ground and tank at Mullick Baug near Kanchraparrah.

For further particulars, apply at the Receiver's Office, No. 4, Strand.

The 8th February 1872.

(1105—2)

**Statement of the Affairs of the Bank of Bengal for the Week ending
20th February 1872.**

LIABILITIES.			ASSETS.		
	Ra.	As. P.		Ra.	As. P.
Proprietors' Capital, paid-up ...	2,20,00,000	0 0	Government Securities ...	93,67,906	12 0
Reserve Fund ...	15,40,869	7 0	Loans on Government Securities at Head Office and Branches ...	85,28,483	12 10
General Treasury Balance at Head Office ...	Ra. 3,62,72,695	4 5	Accounts of Credit on Government Securities at Head Office and Branches ...	1,67,70,656	9 9
General Treasury Balance at Branches ...	Ra. 1,97,73,028	2 6	Mercantile Bills discounted at Head Office and Branches ...	1,98,28,171	11 6
Other Deposits at Head Office and Branches ...	2,25,25,409	9 3	Dead Stock ...	11,86,385	4 9
Bank Post Bills, &c. ...	9,04,027	5 11	Stamps ...	13,923	5 0
Sundries ...	7,64,593	2 3	Balances with other Banks ...	4,82,051	8 7
			Sundries ...	1,47,193	5 8
			Cash and Currency Notes at Head Office ...	1,54,75,350	15 0
			Cash and Currency Notes at Branches ...	3,19,71,800	10 4
				5,63,24,071	5 10
				4,74,47,151	9 4
				10,37,71,222	15 2

BANK OF BENGA,
Calcutta, 22nd February 1872.

J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors.

GEO. DICKSON,
Secretary and Treasurer.

(1116—1)

Public Zemindari Sale.

THE right, title, and interest of Ramsewak Missir and Raghonandan Missir, deceased, and Jadoonandan Missir, Insolvents, in the following valuable zemindaries, situate in the District of Ghazipore, in the North-Western Provinces, now vested in the Official Assignee, will be put up to auction sale at Ghazipore, adjoining the Collectorate compound, at noon on Friday, the 15th day of March 1872, by the undersigned:—

Lot.	Names of Talookas.	Names of Mouzahas appertaining to each Talooka.	Area of Insolvents' share.	Jamma of Ditto.	Government Revenue payable for Ditto.
			B. K. D.	Rs. As. P.	Rs. As. P.
1	Talooka Buxoopoer, Pergunnah Ghazipoor.	Buxoopoer ...	337 10 5	930 9 0	576 4 0
2	Talooka Chillar, Pergunnah Sydpoor ...	Chillar and Kirpalchuk Luchmanpoor and Sirkitha ...	1,099 17 11 480 18 0	2,093 9 0 1,095 6 6	1,068 9 3 558 12 3
		Total ...	1,580 15 11	3,188 15 6	1,625 5 6
3	Talooka Flingootar, Pergunnah Mahaitch	Flingootar Itunpoor ...	1,585 11 5 598 13 10	4,167 6 3 1,716 13 3	2,093 13 8 1,025 15 0
		Total ...	2,184 4 15	6,184 3 6	3,629 12 3
4	Talooka Nooroodipoor, Pergunnah Khanpoor.	Nooroodipoor ...	1,481 9 1	4,115 0 3	1,833 2 6
5	Talooka Mundra, Pergunnah Shadiabad	Puttee Munna Rae Puttee Oomrao Rae Puttee Duswant Rae Puttee Kemar Rae Mouza Dhamraon Mouza Hamzapoor ...	264 11 10 399 16 10 213 10 5 149 19 5 86 12 0 177 13 0	996 6 8 1,182 5 3 683 4 0 460 6 0 196 6 3 331 1 3	390 9 10 554 12 5 290 14 8 190 12 1 69 4 2 154 11 0
		Total ...	1,292 2 10	3,849 13 0	1,581 0 2

For conditions of sale and further particulars, apply at the Office of

BUXAR,
The 16th February 1872.

PHILIP W. CARTER,
Official Assignee's Agent, Buxar.
(1108—4)

The Dehing Company, "Limited."

THE Seventh Ordinary Annual General Meeting of Shareholders in this Company will be held at the registered Office, No. 4, Clive Street, on Wednesday, the 28th February 1872, at noon, for the purpose of receiving the Directors' report, and for the consideration of such other business as may be brought forward

JOHN ELLIOTT & Co.,
Managing Agents.

CALCUTTA,
The 19th February 1872.

(1109—2)

Central Provinces Gazetteer.

EDITION OF 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol., exclusive of postage charge. Apply to

MESSRS. THACKER, VINNING, Bombay,

MESSRS. THACKER, SPINK & Co., Calcutta.

or to Supdt., Chief Commr.'s Office, Nagpur.

Administrator-General's Office.

NOTICE.

Admitted claims against the undermentioned Estates are payable on Tuesday and Friday as usual:—

ESTATES.	Claims or Dividend.	Rates of Dividend per Rupee.	REMARKS.
Burney, George, Major-General, late in the Bengal Army ...	Claims ...	in full.	
Clark, Henry, late of the Bengal Civil Service ...	Ditto ...	ditto.	
Gammell, A., Lieutenant-Colonel, late of the 1st Battalion of Her Majesty's 11th Regiment of Foot ...	1st Dividend ...	at 2 as.	
Garnault, Henry William, Captain, late in the Royal Engineers ...	Claims ...	in full.	
Hovenden, J. St. John, Lieutenant-Colonel, late in the Royal Engineers ...	Ditto ...	ditto.	
Johnson, Henry, late in the employment of Messrs. Jardine, Skinner and Co. ...	Ditto ...	ditto.	
Lancaster, James, late a Signaller in the Government Telegraph Office at Meerut ...	Ditto ...	ditto.	
Lang, A. S., late of the Bank of Bengal, Allahabad Branch ...	Ditto ...	ditto.	
McCarthy, Richard, late Manager of the Pioneer Press, Allahabad ...	Ditto ...	ditto.	
Macdonell, A. A., Colonel, late in the Bengal Infantry ...	Ditto ...	ditto.	
Weston, Joseph, Bazar Serjeant, late of Morar. Gwalior ...	1st Dividend ...	at 11 as 6 pie.	

N.B.—Persons interested in the surplus of the Estates marked* are requested to make immediate application to the Administrator General, forwarding documentary evidence of their claims.

Persons presenting receipts for payment are requested at the same time to produce the registry certificates which have been granted to them from this office.

L. P. D. BROUGHTON,
Administrator-General.

(1119—1)

CALCUTTA,
The 26th February 1872.

Administrator-General's Office.

List of Estates which have come under charge of the Administrator-General of Bengal.

COGHILL, FRANCIS, late of Moharajgunge, in the district of Purneah, an Indigo Planter.

DOW, JONATHAN DUNCAN, late of No. 9, Pembridge Villas, in the County of Middlesex, in England, Esquire.

DRUMMOND, WILLIAM LYTTLETON POWYS, late a Captain in the Bengal Staff Corps.

FOGGO, JOHN T., late an Accountant in the Office of the Controller of Public Works Accounts, Bengal.

FOLKARD, DANIEL MANTHORP, late of the town of Calcutta, a Merchant and Proprietor of the firm of Messrs. Folkard & Co.

GARSDIE, RICHARD, late a Carriage Examiner in the service of the East Indian Railway Company.

HAMILTON, CHARLES HENRY, late a Captain in the Royal Horse Artillery.

JONES, MRS. ANNA MARIA, late of Lullutpore, in the North-Western Provinces, widow of George Moran Jones, late Collector of Customs at Muttra.

LILLINGSTON, WILLIAM STUART, late a Lieutenant in Her Majesty's 11th Hussars.

MAGILL, REV. FATHER JAMES ALOYSIUS, late a Roman Catholic Chaplain at Dum-Dum.

MANOOK, MRS. THAUKHATOON, late an Armenian inhabitant of Rangoon.

O'HANLON, EDWARD, late a discharged Private of Her Majesty's 5th Lancers.

ORTON, THEODORE, late an Assistant Surgeon in the Bengal Medical Establishment.

PAYNE, EDWARD WOOD, late a Tea Planter, residing at Joypore, in the district of Luckimpore, in Assam.

TRACY, CHARLES LUKE, late an Assistant in the late firm of Messrs. Charles Nephew and Co., Calcutta.

WHITE, JOHN, late a Surgeon-Major in the Bengal Medical Establishment.

N.B.—All persons having claims upon, being indebted to, or holding property belonging to the above Estates, are requested to place themselves in immediate communication with the undersigned.

L. P. D. BROUGHTON,
Administrator-General.

4, STRAND, CALCUTTA,
The 21st February 1872.

(1116—1)

Estate of Obhoy Churn Sen, deceased.

NOTICE is hereby given that Sagore Dutt and Sham Churn Sen, both of this city, to whom, as the Executors named therein, Probate of the last Will and Testament of Obhoy Churn Sen, late of Calcutta, deceased, was, on the twenty-second day of December one thousand eight hundred and sixty-two, granted by the High Court of Judicature at Fort William in Bengal, in its Testamentary and Intestate jurisdiction, have, pursuant to the provisions of Section XXX of Act XXIV of 1857 of the Legislative Council of India (The Administrator-Generals' Act, 1867) by an instrument in writing under their hands, bearing date the sixth day of November one thousand eight hundred and seventy-one, transferred to the Administrator-General of Bengal all estates and interests vested in them, the said Sagore Dutt and Sham Churn Sen, by virtue of the said Probate. Dated this twenty-first day of February one thousand eight hundred and seventy-two.

ROBERTSON, ORR, HARRISS, AND FRANCIS,
Solicitors and Proctors,
Calcutta.

(1114—3)

*In the Court of the Judge of the District of
Shahabad.*

Notice.

UNDER SECTION 250, INDIAN SUCCESSION ACT,
1865.

IN the matter of the Estate of Robert Smith
Coombs, Esq., deceased.

Whereas an application under the Indian
Succession Act, 1865, for Probate of the Will, dated
the 6th day of December 1869, of Robert Smith
Coombs, Esq., deceased, late of Buxar, has been
made by Charles James Coombs and Mary Ann
Bock, and whereas Wednesday, the 13th March
1872, has been fixed for the hearing of this case,
notice is hereby given that any person having any
interest in the administration of the estate of the
said deceased may, if he desire, appear in this
Court on the said 13th day of March 1872, and
show cause why the application of the said Charles
James Coombs and Mary Ann Bock, both of
Buxar, should not be granted.

A. J. ELLIOT,
Judge.

SHAHABAD DISTRICT COURT,
The 16th February 1872.

(1113-3)

Central Cachar Tea Company, "Limited."

THE Seventeenth Half-yearly Ordinary General
Meeting of Shareholders will be held at the
Office of the Company, 3, Church Lane, Calcutta,
on Wednesday, the 28th instant, at noon, to
receive the Directors' report and pass the accounts
to the 31st December 1871, and declare a divi-
dend for the last season.

By order of the Directors,
WILLIAM MORAN AND CO.,
Secretaries.

CALCUTTA,
The 17th February 1872.

(1118-1)

Lost

THE following Government Promissory Notes
of 3½ per cent. loan:—

Nos. 490 and 491 of 1853-54, for Rs. 1,000
each.

No. 492 of 1853-54, for Rs. 3,000.

(1117-3)

SHAMA SUNDERY.

WASTE LAND RULES,

Being Chap. XXVI. of the Rules of the Board of Revenue

Price, 4 annas. Packing and postage charges, 2 annas extra.

Calcutta: Office of Supdt. of Government Printing,
No. 8, Hastings Street.

The Indian Financial Almanack for 1872,
Price 4 annas; postage 1 anna.

Selections from Unpublished Records of
Government for the years 1748 to 1767 inclusive.
Relating mainly to the social condition of Bengal
With a Map of Calcutta in 1784. By the Rev. J
Long, Member of the Government Record Commis-
sion. Price Rs. 5; packing and postage 1 Rupee
extra.

Selections from Calcutta Gazettes of the
years 1816 to 1823 inclusive, showing the political
and social condition of the English in India upwards
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APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, FEBRUARY 28, 1872.

ADVERTISEMENT OF SALE.

NOTICE is hereby given that the undermentioned plots of lands no longer required by the Government, situated in the District of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 4th of March 1872, corresponding with 9th Fagoon 1279 F.S.

2. The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue free to the highest bidders above the upset price.

Number in State- ment of Govern- ment Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.		Upset Price.
			A. R. P.		Rs. As. P.
.....	Pukri, Pergunnah Arrah	3	0 3	45 0 0
.....	Ditto	1	1 37	25 0 0

SHAHABAD COLLECTORATE,
The 6th December 1871.

D. BARBOUR, *Deputy Collector, for Offg. Collector.*

NOTICE is hereby given that the undermentioned plot of land no longer required by the Government situated in the district of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 29th April 1872, corresponding with 6th Baisakh 1279 F.S.

2. The purchasers of this plot will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

3rd.—The plot will be sold revenue-free to the highest bidder above the upset price.

Number in State- ment of Govern- ment Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.		Upset Price.
			A. R. P.		Rs. As. P.
.....	Plot of land on which the old circuit bungalow stood in the town of Arrah with trees.	5	0 17½	270 0 0

SHAHABAD COLLECTORATE,
The 3rd February 1872.

H. ALEXANDER, *Collector.*

NOTICE is hereby given that the undermentioned plots of Class C lands no longer required by the East Indian Railway Company, situated in the district of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 29th of April 1872, corresponding with 6th Baisakh 1279 F.S.

The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue-free to the highest bidders above the upset price.

Number in State- ment of Govern- ment Estates.	Number on the District Roll.	Names of Estates and Pergunnahs.	Area in acres.	Upset Price.
			A. R. P.	Rs. As. P.
.....	Koelwor, Pergunnah Baruhgawan ...	47 2 0	760 0 0
.....	Dhundhian, ditto ditto ...	35 0 38	564 0 0
.....	Humidpore, ditto Arrah ...	1 0 15	18 0 0
.....	Domraon, ditto Bhojepore ...	3 0 30	51 0 0
		Total ...	87 0 3	

SHAHABAD COLLECTORATE,
The 3rd February 1872.

W. ALEXANDER, *Collector.*



APPENDIX (No. II.) TO The Calcutta Gazette.

WEDNESDAY, FEBRUARY 28, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI, Act XI. of 1859, that the undermentioned Estate in the district of Furreedpore will be put up to public and unreserved sale, at the Collector's Office of that district, on the 4th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

No. 2793.—Taluk Amanullah, in Pergunnah Jalalpur; recorded proprietors, Amanullah and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,515-4-3 $\frac{3}{4}$. This mehal will be sold for recovery of Rs. 32-13-0 $\frac{3}{4}$ on account of arrears of Government revenue.

A. J. FRASER, *Deputy Collector in charge.*

FURREEDPORE COLLECTORATE,
The 27th January 1872.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate in the district of Tirhoot will be put up to public and unreserved sale, at the Collector's Office of that District, on Wednesday, the 28th February 1872, corresponding with the 4th Phalgun 1279 Fuslee, for arrears of revenue due on the 12th January 1872 :—

No. 1886.—Mudunpore Bisnath, Pergunnah Mahilla; recorded proprietors, Audit Sahai and others; sudder jumma, Rs. 670-1-7.

The share of Audit Sahai only, with sudder jumma of Rs. 23-12, will be sold for recovery of Rs. 5-7 on account of Government revenue.

TIRHOOT COLLECTOR'S OFFICE,
The 22nd January 1872.

F. M. HALLIDAY, *Collector.*

اس تحریر کے رو سے خاص و عام کو دفعہ ۶ اکت ۱۱ سنہ ۱۸۵۹ ع کے مطابق اطلاع دی جاتی ہے کہ علاقہ قجرات موسومہ دیال موقوفہ ضلع ترہٹ بعلت زر باقی وغرہ مطالبہ جنکوقوانین اور اکٹوں مستمبذہ کے رو سے وصول کرنا جائز ہے اور اس زر باقی اور مطالبہ کو تا تاریخ ۱۲ ماہ جنوری سنہ ۱۸۷۲ ع تاریخ غایت ادائی مالگذاری سرکار ادا کرنا واجب تھا بالضرور تاریخ ۲۸ ماہ فبروری سنہ ۱۸۷۲ ع مطابق چہارم ماہ پہاگن سنہ ۱۸۷۹ فصلی روز چہار شنبہ کچہری کلکتہری ضلع ترہٹ میں نیلام ہوگا •

نمبر ۱۸۸۶ توزیع—محال مدنیپور بشناتہ پرگنہ مہلا کہ جسکے خانہ مالگذاری میں نام ادت مہای وغرہ کا مندرج ہے اور مبلغ ۶۷۰-۱۰-۷ بعلت باقی مالگذاری سرکار اومکے جمع صدر ہے اور اس محال میں بعد منہای حصہ سایلان تقسیم چکا حصہ مطابق دفعہ ۳۳ قانون نوزدہم سنہ ۱۸۱۴ ع کے بقعداد ۶۴۶-۵-۷ زیر بتوارہ ہو چکا ہے باقی موازی ۱۴ گندہ حصہ ادت مہای مالک بقعداد ۲۳-۱۲ صدر جمع بعلت باقی مبلغ ۵۰۷ باقی مالگذاری سرکار کے نیلام ہوگا •

ایم: ام: ہلیدی

کلکتہ

المرقوم ۲۲ جنوری سنہ ۱۸۷۲ ع

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates in the district of Chittagong will be put up to public and unreserved sale, at the Collector's Office of that district, on the 2nd day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 26th day of December 1871.

Class I.—Permanently-settled Estates.

To be sold for arrears of Government revenue:—

No. 39.—Taraf Ali Rohollah; proprietor, Tripoora Churn Rai; sudder jumma, Rs. 994-0-6.

To be sold for arrears of Government revenue:—

No. 51.—Taraf Alear Khan; proprietors, Shahama Ali, Akbar Ali Khan, Akbar Ali Khan, and Asad Ali Khan. A separate account under Section 13, Act XI of 1859, having been opened for the share of Asad Ali Khan, bearing a jumma of Rs. 468-7-5, and the revenue of that share having been paid, the share of Shahamat Ali, Akbar Ali Khan, and Akbar Ali Khan, will be sold; sudder jumma, Rs. 1,606-0-9.

To be sold for arrears of Government revenue:—

No. 1024.—Taraf Gobindo Anandi; proprietors, Sotronarain, Durponarain, Jan Bebi, Mohamaya, Mahomed Ashrof, Ramjoy, Ram Chunder Dutt, Ishan Chunder, Goluck Chunder, Doorga Churn Chowdry, Gour Chunder Mozumdar, Neel Comul Gupta, Goluck Chunder Chowdry, Pitamber Chunder Doss, Ramkumar Doss, Kali Doss, Puddolochun, Trilochun Dey, and Doolameah. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Ishan Chunder Chowdry, Goluck Chunder Chowdry, Doorga Churn Chowdry, Gour Chunder Sen, Neel Comul Gupta, Ram Coomar Doss, Goluck Chunder Doss, Srimoti Mohamaya, Pitamber Chunder Doss, Kali Doss, Sheik Doolameah Chowdry, Puddolochun Chowdry, and Trilochun Chowdry, bearing a jumma of Rs. 353-14-7, and the revenue of their shares having been paid, the shares of Sotronarain, Durponarain, Jan Bebi, Mahomed Ashrof, Ramjoy, and Ram Chunder Dutt, will be sold; sudder jumma, Rs. 1,061-13-1.

To be sold for arrears of Government revenue:—

No. 1238.—Taraff Enos Jop; proprietors, Aloka, Adhoo Khan, Abool Hossein, Anwar Khan, Brejo Mohan, Surforaj, Shofur Ali, Aas Khan, Alaha Buksh, Hyder Ali, Joygopal Dutt, Korim Buksh, Moniram, Mahomed Afzal, Mahomed Samed, Mahomed Asad, Magun, Nowagish, Warrish Khan, Kurrim Buksh, Alokah, Aasin Khan, Amir Ali, and Ayar Ali Khan. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Warrish Khan, Mahomed Samed, Anwar Khan, Shorforaj Khan, Aasin Khan, and Ayar Ali Khan, bearing a jumma of Rs. 581-13-10, and the revenue of their shares having been paid, the shares of Aloka, Adhoo Khan, Abool Hossein, Brejo Mohan, Shofur Ali, Aas Khan, Allaha Buksh, Hyder Ali, Joygopal Dutt, Korim Buksh, Moniram, Mahomed Afzal, Mahomed Asad, Magan, Nowagish, Korim Buksh, Aloka, and Amir Ali, will be sold; sudder jumma, Rs. 2,272-7-6.

To be sold for arrears of Government revenue:—

No. 1281.—Taraf Joynarain Kerani; proprietor, Mahomed Rofee Showdagar; sudder jumma, Rs. 563-4-6.

To be sold for arrears of Government revenue:—

No. 2203.—Taraf Nosim Chowdhari; proprietors, Jan Ali, Mohesh Chunder Sen, Nittyanundo Sen, Wahed Ali, Juggath Chunder Sen, Prankristno Sen, Nittyanundo Sen, Wahed Ali, Jan Ali, Juggath Chunder Sen, and Ramjan Ali; sudder jumma, Rs. 659-7-6.

To be sold for arrears of Government revenue:—

No. 2411.—Kismut Probahath, formerly Taraf Brojo Kishore; proprietors, Abool Khoer Mahomed Mohotasumbillah, Abool Fazal Mahomed Motamatbillah, Bonnijan Bebi, Boistab Churn, Futteh Ali, Gour Hari Biswas, Hari Doss, Hashmat Ali, Kalikinker, Kisto Churn, Khalon, Modun Mohan, Mahomed Danis Chupprassi, Noor Bebi, Warrish, Rohoman Syad, Huri Churn, Ram Doss, Ram Doss, Ram Doss, Shorfonessa, Surruth Chunder, Surruth Chunder Rai Kanongoe, Shorindri, Munshi Tilock Chunder Biswas, Boidonath Bachoshpoti, Tilock Chunder Dutt, Ram Doss Bhuttachargea, Nobo Chunder Banttachargea, Srimoti Montaj Banoo, Sheik Mahomed Boshirullah, Amir Ali, Boidonath Bachoshpoti, Koilas Chunder Dutt, Moulvi Barkatoollah, Najir Ahamed, Noor Ahamed, Wazooddeen, Tarak Chunder Dutt, Oma Churn Dutt, Tarakinker Dutt, and Moonshi Tilock Chunder Biswas. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Surrut Chunder Roy Kanongoe, Srimoti Shorindri, Abool Khoer Mahomed Mohotasumbillah, Abool Fazal Mahomed Motamatbillah, Hashmat Ali, Babutmali his mother Shorfonessa, Boidonath Bachoshpoti, Huri Churn Pal, Kristno Churn Pal, Hurri Dass Pal, Tilock Chunder Dutt, Gooroo Doss Dutt, Ram Doss, Nobo Chunder, Koilas Chunder, Mohesh Chunder, Prosono Chunder, Boidonath Bachoshpoti, Montaj Banoo, Moulvi Barkatoollah, his minor nephew Najir Ahamed, and Wajuddin,

bearing a jumma of Rs. 443-7-8, and the revenue of their shares having been paid, the shares of all other proprietors will be sold; sudder jumma, Rs. 667-11-10.

To be sold for arrears of Government revenue:—

No. 2542.—Teraf Rajah Ambiah; proprietor, Akbar Ali Chowdhuri, sudder jumma, Rs. 608-12.

To be sold for arrears of Government revenue:—

No. 2562.—Taraf Rambhodro Kanongoe; proprietors, Bonijun Bebee, Bhoirub Churn, Chand, Churn, Chundi Churn Nundi, Sadak Ali Moonshiee, Doorga Churn Doss, Grish Churn Doss, Nosuroollah Munshi, Tofer Ali, Kali Churn Doss, Nittyanundo, Pitamber, Raj Chunder, Ram Doss, Ram Mohun Sen, Ram Soonder Sen, Ramsoonder, Kalikinker, Tarini Sunker Kanongoe, Tripora Churn, Annoda Churn Sen, Chundi Churn Nundi, Chundi Churn Nundi, Chundi Churn Dhur, Pran Huree Lallah, Boistub Churn Podar, Ram Ruttun Surmah, Gopal Kristno Surmah, Golam Hossein, Chundi Churn Dhur, Ramshebuck Burnik, Abdoolla Nillamdar, Ishan Chunder Kanongoe, Ram Ruttun Surmah, Gopal Kristno Surmah, Degambar Sen, Oojer Ali *alias* Potan, Huri Doss Dey, Aradhun, Srimoti Bishashori, Ooma Churn, Kantapersaud Hazari, Sheik Mahomed Wasil Chowdhri, Gooroo Doss Rai, Ram Chunder Chowdhari, Debi Churn Dey *alias* Deboo Mohajan, Omed Ali, Ram Doss Shikdari Raj Chunder Chowdhari, Nittyanundo Sen, Nobo Chunder, Surrut Chunder Sen, Choitanio Churn Sen, Doya Mohun Sen, Hurrinath Porohit, Ramkinker Porohit, Ramkishore Sein, Jowala Bharoti Mohunto, Gobind Chunder Rai Kanongoe, Tara Kinker Dutt, Ramkishore Sen, Aukhil Chunder Sen, Ram Buksh Hazari, Sheik Golam Hossein, Gorib Hossein Chowdhri, Mahomed Wali, Jaker Ali, Chundrohaddari Thakurani, and Boidonath Bachoshpoti. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Ram Soonder Sen, Bahat Malik, his brother Ram Mohun Sen, Doorga Churn Doss, his brother Grish Chunder Doss, Sadak Ali Moonshi, Nittyanundo Sen, Ram Soonder, Kalikinker, Kanta Persad Hazari, Babut Malik, Sustu Churn Chowdhari, Chundi Churn Nundi, Ramruttun Surmah, Gopal Kristno Surmah, Jowal Bharoti Mohunto, Babatshare Arjoon Bharoti Mohunto, Pitamber Kanongoe, Gooroo Doss Rai, Malik Pitamber Kanongoe, Govind Chunder Kanongoe, Golam Hossein Chowdhari, Ishan Chunder Kanongoe, Huri Doss, Aradhun, Ramshebuck Burnick, Digamber Sen, Omed Ali, Nittyanundo Sen, Surruth Chunder Sen, bearing a jumma of Rs. 516-15-2, and the revenue of their shares having been paid, and the shares of Pitamber Kanongoe Malik, Tara Kinker Dutt, having been already sold on 22nd December 1871, bearing jumma of Rs. 6-11-11, the shares of all other proprietors will be sold; sudder jumma, Rs. 918-15-7.

To be sold for arrears of Government revenue:—

No. 2933.—Taraf Shasiram Kanongoe; proprietors Afzal, Aitan, Abootalif, Brindaban Sein, Bishumber, Rejoanuddin, Bhikan Chunder, Bholanath, Chotronarain, Digamber Chunder, Doorga Churn, Doorga Mohun, Gogun Chunder, Genesh Chunder, Gopeenath, Golam Basid, Golam Moksad, Golam Ali, Gopal Dass, Gopal Dass Sein, Gopinath, Golam Ali, Gouri Kanto, Gour Soonder, Jug Mohun, Jugguth Chunder, Jugguthnath Sein, Jan Ali, Jooromoni, Kristo Chunder Kanongoe, Kristo Chunder Kanongoe, Kristo Mohun Goocho, Koolo Chunder, Lukhi Chunder Rai, Mahomed Ashrof Jemadar, Magan Dass Sen, Magan Chunder, Nittyanundo Kanongoe, Nittyanundo Kanongoe, Nittyanundo, Neelkanto Poorohit, Neelkanto, Nittyanundo Kanongoe, Nittyanundo Kanongoe, Nemy Churn Rai, Nittyanundo, Neamutoollah, Warrish, Oopendro Chunder, Prosono Singh, Prosono Coomari, Poorno Chunder Sen, Peary Mohun, Rohimonissa, Russick Chunder, Ramdoolal, Ramdoyal Dey, Ramkanto, Ramdoyal, Ramjoy Potdar, Ramlochun Sen, Rehanuddin, Renooka, Surruth Chunder, Shaha Mahomed, Shahabuddin, Shamsounder, Tiloke Chunder, Tofan Ali, Lall Mahomed Hazi, Golam Ali Nazir, Shooorati *alias* Shoorjomonni Surdar, Srimoti Beshashori, Mahomed Rohimullah Mohesh Chunder, Mahomed Kamil Chowdhari, Isaf Ali, Nejamut Ali, Mahomed Ali, Monohur Khan, Ujir Ali, Uma Charan Ghose, Doorga Churn Sein, Jugguth Chunder Sein, Modun Mohun, Ramdoolal, Ramanundo, Doorga Churn, Chundi Churn Surmah, Sheik Asanoollah Chowdhari, and Shoodharam Surkar. A separate account under Section 13, Act XI of 1859, having been opened for the shares of Gopal Dass Sein and Degumber Kanongoe and others, bearing a jumma of Rs. 642-1-6, and the revenue of their shares having been paid, the shares of Srimoti Oloka, Ramdoyal Sen, Sreemoti Brojohashi, Juggut Chunder Sen, Shoodaram Surkar Nilamdar babut Prankristno, Peary Mohun, Doorga Mohun, Gour Chunder, will be sold; sudder jumma, Rs. 826-14-3.

To be sold for arrears of revenue:—

No. 3113.—Taraf Sheermustkhan Chowdhari; proprietors, Akbar Ali Khan, Dewan Bebi, Jenat Ali Khan, Mokhool Ali, Milkiat Fuzl Ahamed minor, and Ramsoonder. A separate account having been opened for the share of Fuzl Ahamed minor, and the sudder jumma of that share, Rs. 165-10, and the shares of all other proprietors, will be sold; sudder jumma, Rs. 527-6-6.

To be sold for arrears of revenue:—

Mehal Lakheraj resumed, Mouzah Borghope, Thannah Satkania.

No. 13407.—Taluk Gouri Sunker, Boidonath Kanongoe; proprietors, Grish Chunder Rai and Lolita Thakurani; sudder jumma, Rs. 701-4-3.

J. WHITMORE. For Offa. Collector.

NOTICE is hereby given, under Section VI, Act XI of 1859, that the undermentioned Estates in the district of Patna will be put up to public and unreserved sale, at the Collector's Office of that district, on the 12th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Class II.—Temporarily-settled Estates.

No. 1016.—Mehal Dearah More-us-dabed, More-Munoruth, and More-Goburdhun, Pergunnah Gyaspore; recorded proprietors, Mussamat Arfay Begum *or* Hosseine Begum, Mussamat Kneez Fatmay Begum, Mohamed Aumaunollah Khan, Naseer Ahmed Khan, Mussamat Allahce Begum Ali Ahmed Khan, Mussamat Oomrao Begum, Walee Ahmed Khan, Anaetollah Khan *or* Abdool Mujeed Khan, himself and heir of Abdool Ruseed Khan, deceased, Mohamed Ibrahim Hossein Khan, Mujeedoon Nissa Begum, Ubhnasee Suhoy *or* Rughonath Pershad Sing, Jugurnath Pershad Sing, Rampertap Sing, Sham Kishwar Sing, Hurkishur Pershad Sing, minor son of Baboo Kandh Pershad Sing, deceased, Bishoon Pershad Sing, Ram Loll Sing, Mussamat Jeetun Kour, Goorpertap Sing, Takoor Pershad Sing, Hurpershad Sing, Gobinddharee Sing, Aluckhoharee Sing, Lutchmeepershad Sing, Runglal Sing, Madhopershad Sing, Gopalnarain Sing, Nursingh Narain Sing, Kooldeepnarain Sing, Deonarain Sing, Mussamat Soonder Kour, Tookun Sing, Bhojoo Sing, Lallbeharee Sing, Koonjbeharee Sing, Ramnarain Sing *or* Ramjee, Mussamat Khoosihal Kour, Lokenauth Sing, Koonjul Sing, Pahlwan Sing, Shunker Sing, Gujoo Sing, and Khirbun Sing; Sudder Jumma Rs. 4,211-2-0, of which Rs. 1,093-12-6 to be deducted on account of the jumma of the share of Ubhnasee Suhoy *or* Rughonath Pershad Sing, Gobinddharee Sing, Ulukdharee Sing, Tookun Sing, Bhojoo Sing, and Mohamed Ibrahim Hossein Khan, with whom separate accounts have been opened, as per Section 10, Act XI of 1859.

The Sudder Jumma advertized for sale is Rs. 3,117-5-6, on account of the share of Mussamat Arfay Begum *or* Hosseine Begum, Mussamat Kneez Fatmay Begum, Mohamed Aumaunollah Khan, Naseer Ahmed Khan, Mussamat Allahce Begum, Ali Ahmed Khan, Mussamat Oomrao Begum, Waleeahmud Khan, Anaetollah Khan *or* Abdool Mujeed Khan, himself and heir of Abdool Ruseed Khan, deceased, Mujeedoon Nissa Begum, Jugurnath Pershad Sing, Rampertap Sing, Sham Kishwar Sing, Hurkishurpershad Sing, minor son of Baboo Kandhpershad Sing, deceased, Bishoonpershad Sing, Ramlall Sing, Mussamat Jeetun Kour, Goorpertap Sing, Takoorpershad Sing, Hurpershad Sing, Lutchmeepershad Sing, Runglal Sing, Madhopershad Sing, Gopal Narain Sing, Nursingh Narain Sing, Kooldeepnarain Sing, Deonarain Sing, Mussamat Soonder Kour, Lallbeharee Sing, Koonjbeharee Sing, Ramnarain Sing *or* Ramjee, Mussamat Koosheehal Kour, Lokenauth Sing, Koonjul Sing, Pahlwan Sing, Shunker Sing, Goojoo Sing, and Khirbun Sing, non-applicants, which will be sold for arrears of Government revenue.

C. F. WORSLEY,

Deputy Collector, for Collector on tour.

PATNA COLLECTORATE, BANKIPORE,
The 31st January 1872.

اشتهار نیلام بابت بقیہ مالگذاری سرکار

واضح ہو کہ حسب دفعہ ۶ اکت ۱۱ سنہ ۱۸۵۹ ع کے یہ محلات مرقومہ الذیل ضلع پٹنہ میں بابت بقیہ مالگذاری سرکار و دیگر دعوی جواز روی دستورات و قوانین مجاریہ موافق باقی مالگذاری سرکار کے بتاریخ ۱۲ ماہ جنوری سنہ ۱۸۷۲ ع واجب الوصول ہی بروز منگل بتاریخ ۱۲ ماہ مارچ سنہ ۱۸۷۲ ع کچہری میں صاحب کلکتہ اوسو ضلع کے بلا عذر و عام نیلام میں رکھا جائیگا *

قسم دوم بندوبست میعادی *

نمبر ۱۰۱۶ توزیع محال دیارہ موراسد آباد و مور۔ منورثہ و مور۔ گوبردھن پرگنہ غیاسپور لکھنؤ مالگذاری مسماہ عارفہ بیگم عرف حسنہ بیگم و مسماہ کنیز فاطمہ بیگم و محمد امان اللہ خان و نصیر احمد خان و مسماہ الہی بیگم و علی احمد خان و مسماہ امراو بیگم و ولہ احمد خان و عنایت اللہ خان عرف عبدالمجید خان خود و وارث عبدالرشید خان متوفی و محمد ابراہیم حسین خان و مسماہ النسا بیگم و اپنا سے سہای عرف رگھوناتھ پرشاد سنگہ و جگوناتھ پرشاد سنگہ و رام پرتاپ سنگہ و شام کشور سنگہ و ہر کشور پرشاد سنگہ نابالغ پسر بابو گاندھہ پرشاد سنگہ متوفی و بسن پرشاد سنگہ و رام لعل سنگہ و مسماہ جیتن کنور و گور پرتاپ سنگہ تھاکر پرشاد سنگہ و ہر پرشاد سنگہ و گویند دھاری سنگہ و الکہہ دھاری سنگہ و لچھمی پرشاد سنگہ و رنگ لعل سنگہ و مادھو پرشاد سنگہ و گوپال نرائن سنگہ و نرسنگہ نرائن سنگہ و کلدیپ نرائن سنگہ و دیون نرائن سنگہ و مسماہ سندر کنور و ٹوکن سنگہ و بھوجو سنگہ و لعلہاری سنگہ و کنجہاری سنگہ و رام نرائن سنگہ عرف رامچی و مسماہ خوشال کنور و لوکھاناتھ سنگہ و کنجل سنگہ و پھلوان سنگہ و سنکر سنگہ و گچھو سنگہ و کھریان سنگہ صدر جمع ۱۴۲۱۱۰۲ اوسمین سے صدر جمع ۱۰۹۳۰۱۲۰۶ منہای ہوگا بابت حصہ اپنا سے سہای عرف رگھوناتھ پرشاد سنگہ و گویند دھاری سنگہ و الکہہ دھاری سنگہ و ٹوکن سنگہ و بھوجو سنگہ و محمد ابراہیم حسین خان جسکے ساتھ حساب کھولا گیا بمراد دفعہ ۱۰ اکت ۱۱ سنہ ۱۸۵۹ ع *

صدر جمع جسکا اشتہار نیلام ہوا ہی ۳۱۱۷-۵-۶ بابت حصہ مسماۃ عارفہ بیگم عرف حسن بیگم و مسماۃ کنیز فاطمہ بیگم و محمد امان اللہ خان و نصیر احمد خان و مسماۃ الہ بیگم و علی احمد خان و مسماۃ امرا بیگم و ولہ احمد خان و عنایت اللہ خان عرف عبدالمجید خان خود و وارث عبدالرشید خان متوفی و مسجد النساء بیگم و جگن ناتھ پرشاد سنگہ و رام پرتاپ سنگہ و سام کشور سنگہ و ہر کشور پرشاد سنگہ نابالغ پسر بابو کاندھہ پرشاد سنگہ متوفی و بسن پرشاد سنگہ و رام لعل سنگہ و مسماۃ جتن کنور و گور پرتاپ سنگہ و تھاکر پرشاد سنگہ و ہر پرشاد سنگہ و چھبی پرشاد سنگہ و رنگ لعل سنگہ و مادھو پرشاد سنگہ و گوپال نرائن سنگہ و نرسنگہ نرائن سنگہ و کلدیپ نرائن سنگہ و دیو نرائن سنگہ و مسماۃ مندر کنور و لعل بیہاری سنگہ و کچہاری سنگہ و رام نرائن سنگہ عرف رامچی و مسماۃ خوشحال کنور و لوہناتھ سنگہ و کنچل سنگہ و پھلون سنگہ و شنکر سنگہ و گچو سنگہ و کھربان سنگہ غیر سایلان کا بعلت باقی مالگذاری کے نیلام ہوگا فقط •

سی: اف: ویلے
دیپوتی کلکٹر کلکٹر نور کے لے

بڈنہ کلکٹریت بانکپور
۳۱ جنوری ۱۸۷۲

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of Jessore will be put up to public and unreserved sale, at the Collector's Office of that district, on Friday, the 15th March 1872, corresponding with 3rd Choitro 1278 B.S., for arrears of revenue and other demands, which, by the regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th January 1872.

Class I.—Permanently-settled Estate.

No. 19.—Mouzah Borumarrah Pergunnah Essupore, Talook Joy Chunder, Radha Churn Chunder Kant Ghose, Issur Chunder Roy, and Jogut Chunder Chowdhury; Sudder Jumma, Rs. 998-3-10; to be sold for recovery of Rs. 98-14-9 on account of Government revenue.

No. 261.—Taraf Sagerneah, Pergunnah Mahomedshye, Talook Raznaryun, Premnaryun Parry, Lukhimoney, Drabomoi, Second Drabomoi, and Joytara Debya; Sudder Jumma, Rs. 1,596-8-9; to be sold for recovery of Rs. 37-2 on account of Government revenue.

No. 4575.—Pergunnah Bhatlah, Talook Rajah Buroda Kant Roy, Bahadoor; Sudder Jumma, Rs. 5,087-1-7-3; to be sold for recovery of Rs. 38-14-1 on account of Government revenue.

JESSORE COLLECTORATE,
The 2nd February 1872.

J. MONRO, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates in the district of Sarun will be put up to public and unreserved sale, at the Collector's Office of that district, on the 15th day of March 1872, corresponding with the 20th Phalgun 1279 F.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Class I.—Permanently-settled Estate, to be sold for arrears of Government revenue.

Towjee No. 501.—The rights and interests of Baijoo Sing, in mehal Sendooar, pergunnah Baul; recorded proprietors are Baijoo Sing, Chuttur Sing, &c. The sudder jumma of the entire Estate is Rs. 693-5-4.

The shares of the undermentioned persons will be exempted from sale owing to the separation of their account and payment of Government revenue:—

10 kts. of Rughoonundun Sing and others, bearing jumma of Rs. 461-13-6.

To be sold for arrears of Government revenue.

Towjee No. 2459.—The rights and interests of Achul Opudhia, Mahurbun Sing, Ramsuhoy Sing, Thacoor Sing, Rughoonath Sing, Kullian Sing, Ramsuhoy Roy, Ramessur Roy, Juttedharee Lal, Rusul Roy, Trashee Pershad Sing, Goopershad Sing, and Doobree Opudhia, in Mehal Dhurum Raj Pergunnah Gooch; recorded proprietors, Achul Opudhia and others. The sudder jumma of the entire estate is Rs. 663-7-5.

The shares of the undermentioned persons will be exempted from sale owing to the separation of their account and the payment of Government revenue:—

7 kts. of Radhayram Pershad and others, bearing jumma of Rs. 332-2.

SARUN COLLECTORATE,
The 2nd February 1872.

C. B. GARRETT, Offg. Collector.

اشتہار نیلام بابت بقیۃ مالگذاری سرکار

واضح ہو کہ حسب دفعہ ۶ ایکٹ ۱۱ سنہ ۱۸۵۹ ع کے یہ محالات مرقومہ الذیل ضلع سارن میں بابت بقیۃ مالگذاری سرکار و دیگر دعوی جواز روے دستورات قوانین مجاریہ موافق باقی مالگذاری سرکار کے بتاریخ ۱۲ جنوری سنہ ۱۸۷۲ ع واجب الوصول ہی بروز جمعہ تاریخ ۱۵ مارچ سنہ ۱۸۷۲ ع مطابق ۲۰ پہاگن سنہ ۱۲۷۹ فصلے چھری میں صاحب کلکٹر اس ضلع کے بلا عذر عام نیلام میں رکھا جاویگا •

نمبر شماری نمبر توزیع	نام محال	قسم اول	قسم مطالبہ
نمبر ۵۰۱	محال سندھوار پرگنہ بال جسکا جمع صدر مبلغ ۶۹۳-۵-۲۰ ہی و خانہ مالگذار	باقی مالگذاری سرکار	میں نام بیچو سنگہ و چھتر سنگہ وغیرہ کا لکھا جاتا ہی باسثناء حصہ رگھو نندن سنگہ و غیرہ بقید دہ قلم تفریق رول شدہ بمراد اکت ۱۱ سنہ ۱۸۵۹ ع جمعی مبلغ ۴۶۱-۱۳-۶ متعلقہ محال مذکور بلحاظ وصول ہو جائے باقی سرکار بقید حق و مرافق اجمالی بیچو سنگہ جمعی مبلغ ۲۲۱-۷-۱۰ بعلت باقی مالگذاری سرکار بہ تعداد مبلغ ۱۲-۴-۷ کے نیلایم ہوگا •
نمبر ۲ نمبر ۲۴۵۹	محال دھرمراج پرگنہ گوہ کہ جسکا جمع صدر ۶۶۳-۵-۷ ہی و جانہ مالگذار میں نام اچل اوپدھیا و غیوہ کا لکھا جاتا ہی باسثناء حصہ رادہ رون پرشاد و غیرہ بقید ہفت قلم تفریق رول شدہ نمبر ۱ و ایکٹ ۱۱ سنہ ۱۸۵۹ ع جمعی مبلغ ۳۳۲-۲ متعلقہ محال مذکور بلحاظ وصول ہو جائے باقی سرکار بقید حق و مرافق اجمالی اچل اوپدھیا و مہربان سنگہ و رام مہالے سنگہ و تھاکر سنگہ و رگھوناتھ سنگہ و کلیان سنگہ و رام مہالی رای و رامیش ررای و جٹادھاری لعل و رسال رای و کاشی پرشاد سنگہ و گور پرشاد سنگہ و دوہری اوپدھیا جمعی مبلغ ۳۳۱-۵-۵ بعلت باقی مالگذاری سرکار بہ تعداد مبلغ ۱۱-۹-۲ کے نیلایم ہوگا •	ایضا	

سی: بی: گریٹ
کلکٹر

تحریر فتاریخ ۲ فروری سنہ ۱۸۷۲ ع

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estate in the district of Shahabad will be put up to public and unreserved sale, at the Collector's Office of that district, on the 14th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872 :—

Class I.—Permanently-settled Estate.

No. 1428.—Mehal Sirbit, Pergunnah Chynepore; recorded Proprietor, Sheonondun Roy, non-applicant; Sudder Jumma of the entire Mehal, Rs. 1,059-11-9. The share of non-applicant alone shall be sold for arrears of Government revenue amounting to Rs. 7-15-5, with the exception of the shares of the undermentioned proprietors, with whom separate accounts have been opened under Section 10, Act XI. of 1859 :—

Names of villages.	Names of Proprietors.	Amount of Jumma.				
		R.	A.	P.	K.	M.
1. Noughura	... Rookmin Bibi and others	13	13	1	8	0
2. Kusbe Chynepore	... Shah Abdool Uziz and others	13	13	10	8	0
3. Sirbit Khass	... Mussamut Goonrani Koor and others	221	9	7	4	0
4. Ditto	... Seoraj Sing and others	55	6	4	0	0
5. Ditto	... Shah Abdool Uziz and others	27	11	4	0	0
6. Ditto	... Nuki Ally Khan	27	11	2	8	0
7. Kutra	... Reoti Roy	42	10	7	12	0
8. Sirbit and Gobindipore Lohrajai-rampore	... Nuki Ally Khan and others	113	3	2	12	0
9. Kootmunpore	... Koulesur Choubey and others	12	1	5	1	7
10. Kota	... Judoo Roy	112	6	4	18	0
11. Kekurha	... Ramlall and others	5	5	4	0	0
12. Gobindipore Lohrajey Rampore	... Mussamut Umani Kooner and others	19	15	11	12	0
13. Kota	... Mussamut Zeb Kooner and others	112	6	4	18	0
14. Kota	... Saligram Roy	112	6	4	18	0
15. Kootmunpore	... Jhuboo Choubey	6	0	8	10	18

SHAHABAD COLLECTORATE,
The 30th January 1872.

H. ALEXANDER, Collector.

اشہار نامہ واسطے فروخت زمینداری

سنہ ۱۸۵۹ سال کے قانون ۱۱ دفعہ ۶ کے مضمون مطابق بذریعہ اس کے سب لوگوں کو واقف کیا جاتا ہی کہ ضلع شاہ آباد کے شامل محالات مندرجہ ذیل ضلع مذکور کی صاحب کلکٹر کے افسس میں باقی مالگذاری اور جو سب دھوی سنہ ۱۸۷۲ جنوری تاریخ ۱۲ میں دن جمعہ ہونے سے باقی مالگذاری کی بطور مجریہ آئین کے مطابق ادا ہونے

کا ضابطہ ہی امیک ادایہ کی واسطے سنہ ۱۸۷۲ ع ماہ مارچ تاریخ ۱۴ میں نیلام عام کی خبریہ کار میں فروخت ہوگا سنہ ۱۸۷۲ ماہ جنوری تاریخ ۳۰ فقط *

تفصیل قسم اول

نمبر ۱۴۲۸—محال سریت پرگنہ چین پور جسکی خانہ مالگزار میں نام شیونندن رای غیر سایل تفریق اول مندرج ہی و مبلغ ۱۰۵۹-۱۱-۹ جمع صدر گوشوارہ اس محال کا ہی بعلت ابقای مبلغ ۷-۱۵-۵ باقی مالگزار حصہ خاص غیر سایل تفریق اول بابت حصہ مفصلہ ذیل کہ جسکا جمع از روی دفعہ ۱۰ ایکٹ ۱۱ سنہ ۱۸۵۹ ع علیحدہ لیا جاتا ہی نیلام ہوگا *

نام موضع	نام سایلان تفریق اول	تعداد جمع صدر
۱ نوگہرا	روکن بے و امام جہان بے و جہان بے	روپیہ ۸۱ پائی ۱۳ م
۲ قصبہ چین پور	شاہ عبدالعزیز و شاہ لیاقت حسین	۸ ۱۰ ۱۳ ۱۳
۳ سریت خاص	مسماۃ گونرائے کنور و میدواب سنگھ	۴ ۷ ۹ ۲۲۱
۴ ایضا	میدوراج سنگھ و فقی علی خان و غلام منی خان	۰ ۰ ۴ ۶ ۵۵
۵ ایضا	شاہ عبدالعزیز و شاہ لیاقت حسین	۰ ۰ ۴ ۱۱ ۲۷
۶ ایضا	نقر علی خان	۰ ۸ ۲ ۱۱ ۲۷
۷ کٹرا	ربوئے رای	۰ ۱۲ ۷ ۱۰ ۴۲
۸ سریت و گوبندی پور لوہرا جی	نقر علی خان و مسماۃ مہدہ بے	۰ ۱۲ ۲ ۳ ۱۱۳
۹ قطمن پور	کولیسر چوبہ جگنند چوبہ و لکچند چوبہ و رمیسر چوبہ و ہر گوبند چوبہ و ہیرا لال چوبہ و بھگوت چوبہ و رگھویر چوبہ و بسیر چوبہ و اجودھا چوبہ و املاکھہ چوبہ و گنادت چوبہ و گجالر چوبہ	۷ ۱ ۵ ۱ ۱۲
۱۰ کوٹا	جدو رای	۰ ۱۸ ۴ ۶ ۱۱۲
۱۱ کھکھا	رام لال و مسماۃ جیا کنور زوجہ بسیر سنگھ و ہرجھوکن سنگھ و رام چرن سنگھ	۰ ۰ ۴ ۵ ۵
۱۲ گوبندی پور لوہرا جی رام پور	مسماۃ امانے کنور زوجہ گودھاری سنگھ و مسماۃ کونرائے کنور	۰ ۱۲ ۱۲ ۱۵ ۱
۱۳ کوٹا	مسماۃ زبب کنور مادر ولیہ جدو منے رای	۰ ۱۸ ۴ ۶ ۱۱۲
۱۴ ایضا	مالگرام رای	۰ ۱۸ ۴ ۶ ۱۱۲
۱۵ قطمن پور	جہو چوبہ	۱۳ ۱۰ ۸ ۰ ۶
شاہ آباد کلکٹریٹ	ایچ الیکزاندر	کلکٹر
۳۰ جنوری ۱۸۷۲		

NOTICE is hereby given, under Section 2, Act VII. (B.C.) of 1868, and Section 6, Act XI. of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale, at the Collector's Office of that district, on the 2nd day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 26th day of December 1871:—

Mehal Noabad.

To be sold for arrears of Government revenue, Mouzah Chota Sonooah, Thannah Satkania.

No. 303.—Talook Chota Sonooah, Nilam Tarini Charn Chowdhri, and Ram Mohun Sen; Sudder Jumma, Rs. 1,072-0-1.

To be sold for arrears of Government revenue, Mouzah Borghona, Thannah Satkania.

No. 314.—Talook Gouri Sunker, Boidyonath Kanongo, Nilam Tarini Charn Chowdhri, and Ram Mohun Sen; Sudder Jumma, Rs. 639-0-3.

To be sold for arrears of Government revenue, Mouzah Naporah, Thannah Satkania.

No. 541.—Talook Srimoti Bishashori and Nobo Chunder Rai; Proprietors, Sreemoti Bishashori and Nobo Chunder Rai; Sudder Jumma, Rs. 633-11-9.

To be sold for arrears of Government revenue, Mouzah Bakolea, Kismut Chur Shabek Bakolea. Thannah Towa.

No. 559.—Talook Ahamed Ali, Mahomed Esuf, Korban Ali, Ajgar Ali, Srimoti Noor Bebi; Proprietors, said Ahamed Ali, Mahomed Esuf, Korban Ali, Ajgar Ali, and Srimoti Noor Bebi; Sudder Jumma, Rs. 686-4.

J. WHITMORE, For Officiating Collector.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estate in the district of Hooghly will be put up to public and unreserved sale, at the Collector's office of that district, on Thursday, the 14th March 1872, corresponding with 2nd Choitro 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th January 1872.

Class.—Permanently-settled Estate.

No. 67.—Goorbaree, Pergunnah Chowmaha; recorded proprietors, Radhakanto Chowdhury, Issur Muddun Mohun Jew Thakoor's Sabaet Gopeekristo Bose, Ornopoorna Dabee, Mangobindo Biswas, Kasseenauth Koar, Juggessur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose; sudder jumma, Rs. 2,695-15.

Deduct Mangobindo Biswas' 8 annas share of Mouzah Katgora	Rs.	As.	P.	Rs.	As.	P.
and Kasseepore, comprised in lot Goorbaree	590	6	5			
Deduct Kasseenath Koar's share of Neej Goorbaree and Hurriram-						
pore's land 1,475 beegahs, the revenue of which is ...	692	2	9			
				1,282	9	2

and for which a separate account has been opened under Act XI. of 1859. Balance share of sudder jumma of the undermentioned parties to be sold, Radhakanto Chowdhury of Goorbarree, Pergunnah Chowmaha, Issur Muddun Mohun Jew Thakoor's Sabaet Gopeekristo Bose of Chandernagore, Pergunnah Boro, Ornopoorno Dabee of Etla, Pergunnah Chowmaha, Juggessur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose of Katgora, Pergunnah Chowmaha, and for which separate account has not been opened, Rs. 1,413-5-10.

To be sold for recovery of Rs. 217-11-9 on account of Government revenue.

W. F. MERES, *Deputy Collector, in charge.*

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of Nuddea will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of March 1872, corresponding with 15th Chyet 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

No. 1-0.—Pergunnah Alumpur; recorded proprietors, Issur Chundra Pal Chowdhry and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 50,287-13-7, and Police Rs. 568-14-7. This mehal will be sold for recovery of Rs. 23,743-5-8, on account of arrears of Government revenue.

No. 17-0.—Dehi Alpha; recorded proprietors, Santaram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 4,046-2-2½, and Police Rs. 44-14-8. This mehal will be sold for recovery of Rs. 92-1-5½, on account of arrears of Government revenue.

No. 22.—Pergunnah Belgong; recorded proprietors, Kader Nath Ghose and others; sudder jumma, Rs. 6,054-3-8, and Police Rs. 73-11-11. This mehal will be sold for recovery of Rs. 832-10-6, on account of arrears of Government revenue.

No. 62-0.—Dehi Buxipore; recorded proprietors, Hurrimohun Mukhupadhya and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 5,276-6-11. This mehal will be sold for recovery of Rs. 653-15-10, on account of arrears of Government revenue.

No. 240-0.—Dehi Huri Sankura; recorded proprietors, Mohamaya Chowdhurani and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,935-3-7½. This mehal will be sold for recovery of Rs. 48-6-10 on account of arrears of Government revenue.

No. 304-0.—Turuf Khoirhuda; recorded proprietors, Nobokisto Chowdhury and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 539-10-5½. This mehal will be sold for recovery of Rs. 9-12-5½, on account of arrears of Government revenue.

No. 371-0.—Dehi Nakasipara; recorded proprietors, Santiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 3,829-3, and Police Rs. 41-15-9. This mehal will be sold for recovery of Rs. 695-8-6, on account of arrears of Government revenue.

No. 2179.—Chur Samnagar; recorded proprietor, Mr. J. B. Mackintosh; sudder jumma Rs. 523-9-8, and road fund Rs. 5-3-10. This mehal will be sold for recovery of Rs. 27-2-10, on account of arrears of Government revenue.

No. 3227.—Dehi Pukuria; recorded proprietors, Nobokishen Chowdhry and others; sudder jumma, Rs. 799-13-4. This mehal will be sold for recovery of Rs. 26-0-10, on account of arrears of Government revenue.

No. 3231.—Dehi Shasta; recorded proprietors, Jeban Nessa Bibi and others; sudder jumma, Rs. 553-3-10. This mehal will be sold for recovery of Rs. 7-12-6, on account of arrears of Government revenue.

NUDDEA COLLECTOR'S OFFICE,
The 23rd February 1872.

C. STEVENS, *Offg. Collector.*

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of East Burdwan will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Number in the Rent Roll.	Class.	Names of Mehals and Pergunnahs.	Proprietors.	Government Revenue.	REMARKS.
				Rs. As. P.	
30	1st Class. permanently-settled.	Bhedra, 4 annas share: Pergunnah Monohurshahi.	Hirra Lall Baboo, Doorganaran Banerjee, Khodeza Bibi herself, and as guardian of minor Abdool Odood, Kedar Nath Mookerjee, and Brojo Mohun Ghose.	2,676 6 5	Out of the total amount of Government revenue separate accounts have been opened for Rs. 143-9-1, on account of Brojo Mohun Ghose, and for Rs. 307-6-11 in favor of Kedar Nath Mookerjee; no arrears have occurred on their portions of the sudder jumma. The estate is to be sold for arrears of Government revenue only.
62	Ditto	Pulshona, Pergunnah Shomurshahi.	Umbieca Churn Chundro, Kassi Nath Chundro, Lokenath Chundro, Rukmini Bullux Chundro, Kallydas Chundro, and Hurro Mohun Chundro.	7,400 11 11	The entire estate to be sold for arrears of Government revenue only, which became due on the 12th day of January 1872.
		Chakran lands appertaining to the above mahal bearing Touji No. 16.	Ditto	44 8 2	
78	Ditto	Nizampore and others, Pergunnah Shomurshahi.	Issur Radhamadan Mohun Jea Sewal Gopikrishto Bose, and Poornoo Chundro Banerjee.	1,168 8 10	Ditto.
158	Ditto	Shoomuddoogoree, Pergunnah Shatsoika.	Rohimunnassa Bibi and Kylas Chundro Dey Chowdhery.	2,710 8 11	Ditto.
174	Ditto	Gowarranah, Pergunnah Mandanipore.	Kristodeb Bhattacharjee	727 14 7	Ditto.
5537	Ditto	Bahadoorpore, Pergunnah Chowmoo-hah	Ram Gobindo Roy	508 0 10	Ditto.

R. PORCH,
For Collector.



APPENDIX (No. III.) TO
The Calcutta Gazette.

WEDNESDAY, FEBRUARY 28, 1872.

Register of Sales of Waste Lands prescribed by Rule 8 for the sale of unassessed Waste Lands.

1	2	3	4	5	6	7	8	9	10	11
Consecutive number of sales in the order in which they are made.	Number of the application in Register No. 40, and name of applicant	Pergunnah, thanmah, or other subdivision in which situated.	Village or township.	Area and boundaries of the plot as ascertained by survey.	Date of sale.	Name and residence of purchaser.	Date of possession being given.	Amount paid for survey, clearances, and advertisement.	Price for which sold and rate per acre.	Dates of instalments of the prices being paid with amounts (N.B.—interest payments not to be shown here.)
36	3 of 1870-71, Mr. G. Rotherdon.	Pergunnah Kalaan, Kattigorah.	Pegabur.	E.—Lands of Potta No. 27, belonging to Sabul Mahomed and others, Bhoirobi-bari and Eumna Mokam and khas lands. W.—Lands of Potta No. 31, and khas lands of Mouzah Bhoirubpoor. N.—Khas lands and Pachpir Mokam. S.—Settled lands of Mr. Davidson in Potta No. 37. Area, 334 acres 2 roods and 24 poles.	20th Jan. 1872.	Mr. G. Rotherdon, for Dr. G. R. Ferris.	20th Jan. 1872.	Rs As P 1 1 4 0	Rs. As. P. 836 10 0, at Rs. 2-8 per acre.	20th Jan. 1872 Rs 86-10

CACHAR DEPUTY COMMISSIONER'S OFFICE ;
The 3rd February 1872.

O. G. R. McWILLIAM,
Officiating Deputy Commissioner.



1872

The Calcutta Gazette.

WEDNESDAY, MARCH 6, 1872.

REGISTERED
No. 50.

CONTENTS.

	Page.		Page.
BILLS INTRODUCED INTO THE COUNCIL OF THE GOVERNOR GENERAL—		Canal Statement	215
A Bill to provide for the Extradition of Criminals and for the trial of offences in Native States	665	List of Maps of the Survey of India published at the Surveyor-General's Office, Calcutta, during the month of January 1872	716
A Bill to amend Act XXIV of 1867	667	Currency Notes	717
BILLS INTRODUCED INTO THE COUNCIL OF THE LIEUTENANT-GOVERNOR OF BENGAL—		Post Office Notices	718
A Bill to amend and consolidate the law relating to Municipalities	668	Salt Notification	ib.
Report of the Select Committee on the Bill to amend the Calcutta Port Improvement Act, being Act V of 1870	698	Insolvent Notice	719
AMENDED BILL— A Bill to amend the Calcutta Port Improvement Act, being Act V of 1870, passed by the Lieutenant-Governor of Bengal in Council, and to amend Act XXII of 1855	ib.	MISCELLANEOUS ADVERTISEMENTS—	ib.
A Bill to provide for the due appropriation of certain educational and charitable endowments	699	APPENDIX No. I.—Advertisement of Sale—Plots of land	19
ORDERS BY THE LIEUTENANT-GOVERNOR OF BENGAL—		„ No. II.—Land Sale Notices	40
Revenue and General Departments	700	SUPPLEMENT—	
Judicial and Political Departments	703	PROCEEDINGS of the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations, held on the 2nd March 1872	189
Public Works Department, Bengal	707	Statement showing Rainfall, Weather, State, and Prospects of the Crops in the different districts of the Lower Provinces of Bengal, for the week ending 2nd March 1872	192
Ditto ditto, Irrigation Branch	710	Weekly Report of Rainfall compiled at the Meteorological Reporter's Office	194
HIGH COURT NOTICES—		Meteorological Telegraphic Report for the period 25th February to 2nd March 1872	196
Orders by the High Court of Judicature at Fort William Bengal	711	Abstract of Observations as received in the Meteorological Reporter's Office, Calcutta, during the half month, 16th to 31st December 1871	197
DEPARTMENTAL NOTICES—		Mean Pressures and Temperatures of the preceding table reduced to sea-level, with mean wind directions	198
Revenue Survey Department	ib.	Results of the Meteorological Observations taken at the Surveyor-General's Office, Calcutta, from 22nd to 29th February 1872	199
Officers in charge of Treasuries	ib.	Abstract of the results of the hourly Meteorological Observations taken at the Surveyor-General's Office, Calcutta, in the month of January 1872	200
Opium Notification	ib.	Weekly Return of Traffic Receipts on Indian Railways	201
Custom House Notice	712		
Calcutta Port Fund Notice	713		
Waste Land Sale Notices	ib.		
Criminal Sessions Notice	714		
Nagdena Rivers Notices	ib.		

Government of India.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February 1872, and was referred to a Select Committee with instructions to make their report thereon in a month.

No. 2 OF 1872.

A Bill to provide for the Extradition of Criminals and for the trial of offences in Native States.

WHEREAS various Courts have been established by the Governor General in Council beyond the limits of British India for the trial of offences committed by British subjects beyond such limits; and whereas it is expedient to consolidate and amend the law relating to such Courts, and to offences committed by British subjects, beyond the limits of British India, and to the extradition of criminals; It is enacted as follows:—

Short title. 1. This Act may be called "The Native Courts and Extradition Act, 1872".

Local extent. It extends to the whole of British India;

to all Native Indian subjects of Her Majesty without and beyond the Indian territories under the dominion of Her Majesty; and

to all European British subjects within the dominions of Princes and States in India in alliance with Her Majesty;

Commencement. And it shall come into force on the passing thereof.

2. The enactments mentioned in the first schedule hereto annexed are repealed to the extent specified in the third column thereof.

Repeal of enactments. 3. In this Act the expression 'Political Agent' means and includes—

(1.) the principal officer representing the British Government in any Native State;

(2.) any officer in British territory appointed by the Governor General in Council to act as Political Agent for any place not forming part of the British territory.

'Native State' means, in reference to Native Indian subjects of Her

"Native State." Majesty, all States without and beyond the Indian territories under the dominion of Her Majesty; and, in reference to European British subjects, it means the domi-

nions of Princes and States in India in alliance with Her Majesty.

COURTS IN NATIVE STATES.

4. The Governor General in Council may establish Courts of Justice with criminal jurisdiction for the trial of offences committed by Native Indian subjects of Her Majesty in the territories of Native States and Princes in and adjacent to British India.

Power to establish Courts for trial of offences committed in Native States.

5. The establishment of such Courts shall be notified in the Gazette.

Notification of establishment of such Courts.

The notification shall state :

(1.) What powers the Court is to have.
(2.) What is to be the course of commitment, and of appeal and revision to which the proceedings and judgments of such Courts are to be subject ; and whether such Courts are in any, and, if so, in what, cases to report their proceedings to the Governor General in Council or to the Local Government for final orders.

(3.) What is to be the local area of the Court's jurisdiction within which they are to exercise the powers hereinafter described.

Every such notification shall have the force of law.

6. The Governor General in Council may also appoint any European British subject in any such State or territory to be a Justice of the Peace, and every such Justice of the Peace shall have all the powers conferred on Justices of the Peace by any law in force for the time being in British India. The Governor General in Council may direct to what Court having jurisdiction over European British subjects any such Justice of the Peace is to commit for trial.

Appointment, powers and jurisdiction of Justice of the Peace.

7. All Courts heretofore established, and all Justices of the Peace heretofore appointed by the Governor General in Council in any such Foreign State as aforesaid, shall be deemed to be and to have been established and appointed, and to have had jurisdiction under the provisions of this Act.

Confirmation of existing Courts and Justices.

8. The law relating to crimes and to criminal procedure in force in British India for the time being, shall extend to all British subjects European and Native, in the territories of Native States and Princes in and adjacent to British India.

Extension of Criminal law of British India to British subjects in Native States.

9. The Courts hereinbefore referred to shall have the same jurisdiction to inquire into, try and determine all charges against British subjects, European or Native, charged with any offence against such laws, as Courts with the same powers would have in British India, subject to such rules as may be contained in the notification by which they are established or in any orders heretofore issued by the Governor General in Council.

Jurisdiction of Courts under Act.

INQUIRIES IN BRITISH INDIA INTO CRIMES COMMITTED BY BRITISH SUBJECTS IN NATIVE STATES.

10. All British subjects, European and Native, in the British territories, may be dealt with in respect of offences committed by them in Native States as if such offences had been committed in any place within the British territories in which any such subject may be or may be found.

Liability of British subjects for offences committed in Native States.

Provided that no charge as to any such offence shall be enquired into unless the Political Agent for the territory in which the offence is said to have been committed certifies that, in his opinion, the charge is one which ought to be enquired into.

Political Agent to certify fitness of inquiry into charge.

11. All such proceedings shall be taken by officers in British territory for compelling the appearance of such persons before the British officers having jurisdiction in the Native territory in which the alleged offences were committed as might be had in British territory for compelling the appearance in one district of a person charged with committing an offence in another district :

Proceedings for compelling appearance of such offenders before officers having jurisdiction.

Provided that any proceedings taken against any person under section ten which would be a bar to subsequent proceedings against such person for the same offence, if the offence had been committed in British territory, shall be a bar against further proceedings against him in respect of the same offence in Native territory under this section :

Provided, also, that the Political Agent may give over any such person being a Native Indian subject of Her Majesty to be tried by the ordinary Courts of the territory in which the offence was committed, if he is generally or specially directed to do so by the Governor General in Council, or by the Governors in Council of Madras and Bombay respectively.

12. Whenever any such offence as is referred to in section ten is being inquired into or tried, the Local Government may, if it thinks fit, direct that copies of depositions taken or exhibits produced in a State in which such offence is alleged to have been committed, or exhibits filed before a competent judicial officer of such State, shall be received as evidence by the Court holding such inquiry or trial, as though made or produced before such Court.

Power to direct copies of depositions and exhibits to be received in evidence.

EXTRADITION.

13. When an offence has been committed or is supposed to have been committed in any such State against the law of such State by a person not being a European British subject and such person escapes into, or is in British territory, the Political Agent may issue a warrant for his arrest and delivery at a place in such State, and to an officer of such State to be named in the warrant,

Arrest and removal of offenders in Foreign States not being British subjects escaping into British territory.

if he thinks that the charge is one which ought to be enquired into,

and if the act said to have been done would, if done in British India, have constituted an offence against any of the sections of the Indian Penal Code mentioned in the second schedule hereto,

or under any other section which may, from time to time, be specified by the Governor General in Council by a notification in the Gazette.

The warrant may be directed to the Magistrate of any district in which the accused person is believed to be, and shall be executed in the manner provided in the Code of Criminal Procedure; and the accused person, when arrested, shall be forwarded to the place and officer named in the warrant.

Power to make rules.

14. The Governor General in Council may make, and may from time to time alter, rules to provide for—

(1) the confinement, diet and prison discipline of British subjects, European or Native, imprisoned by Political Agents under this Act;

(2) the removal of accused persons under this Act, and their control and maintenance until such time as they are handed over to the authorities of the State in which the offence is alleged to have been committed;

(3) and generally to carry out the purposes of this Act.

SCHEDULE I.

Number and year.	Title.	Extent of repeal.
26 Geo. III, C. 57.	An Act for the further Regulation of the trial of persons accused of certain offences committed in the East Indies; for repealing so much of an Act made in the twenty-fourth year of the reign of his present Majesty (intituled "An Act for the better Regulation and Management of the Affairs of the East India Company, and of the British Possessions in India, and for establishing a Court of Judicature for the more speedy and effectual trial of persons accused of offences committed in the East Indies"), as requires the Servants of the East India Company to deliver Inventories of their Estates and Effects; for rendering the Laws more effectual against persons unlawfully resorting to the East Indies; and for the more easy proof, in certain cases, of Deeds and Writings executed in Great Britain or India.	Section 29.
33 Geo. III, C. 52.	An Act for continuing in the East India Company, for a further term, the possession of the British Territories in India, together with their exclusive Trade, under certain limitations; for establishing further Regulations for the government of the said Territories and the better Administration of Justice within the same; for appropriating to certain uses the Revenues and Profits of the said Company; and for making provision for the good order and government of the Towns of Calcutta, Madras and Bombay.	Section 67.
Act I of 1849.	An Act to provide more effectually for the punishment of offences committed in Foreign States.	The whole.
Act VII of 1854.	An Act for the apprehension within the territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.	So much as is unrepealed.

SCHEDULE II.

SECTIONS OF THE INDIAN PENAL CODE REFERRED TO IN SECTION 12.

Sections 230 to 263, both inclusive; sections 299 to 304, both inclusive; sections 307, 310 and 311; sections 312 to 317, both inclusive; sections 323 to 333, both inclusive; sections 347 and 348; sections 360 to 373, both inclusive; sections 375 to 377, both inclusive; sections 378 to 414, both inclusive; sections 435 to 440, both inclusive; sections 443 to 446, both inclusive; sections 464 to 468, both inclusive; sections 471 to 477, both inclusive.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to throw the existing law as to offences committed in foreign territory into a more compact and convenient form; to provide in a distinct manner for the establishment of Courts in Native States for the trial of British subjects; and to lay down the conditions under which Extradition can be enforced.

J. F. STEPHEN.

H. S. CUNNINGHAM,

*Offg. Secy. to the Council of the
Govr. Genl. for making Laws
and Regulations.*

THE following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February 1872, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 3 OF 1872.

A Bill to amend Act XXIV of 1867.

WHEREAS it is expedient to amend Act XXIV of 1867; It is hereby enacted as follows:—

1. In section three of Act XXIV of 1867, after the words "Presidency of Bengal includes the territories which are or shall for the time being be respectively under the Governments of the Lieutenant-Governors of Bengal, the North-Western Provinces and the Punjab, and under the administrations of the Chief Commissioners of Oudh, the Central Provinces, and British Burmah," the following shall be read:—

"and such other places within the territories of Native States and Princes in alliance with Her Majesty as shall be from time to time declared by the Governor General in Council by notification in the Gazette to form part of the Presidency of Bengal."

Amendment of section
52 of said Act.

2. After section 52 of the said Act, the following shall be read :—

*“Explanation.—*When an Administrator General, representing or having taken out letters of administration to an estate, pays, sets aside in account, or otherwise deals with any of assets of such estate, at the request of an Executor or Administrator of such estate not in British India,

or, having declared a dividend or payment in full of the debts due by any estate which he represents, sets aside the funds to meet such dividend or payment in full on account of the creditors,

or, after payment of the debts due by any such estate, sets aside any of the assets of such estate to the account of a person entitled to a share in or legacy payable out of such estate,

there shall be and shall be deemed to have been a ‘distribution’ of the assets so paid, set aside or dealt with within the meaning of this section, and of section 27 of Act VIII of 1855.”

Act to be read as part
of Act XXIV of 1867.

3. This Act shall be read as part of the said Act XXIV of 1867.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to enable the Governor General in Council to extend the Administrator General's Act, 1867, to places in Native Indian States in which, owing to the existence of a considerable European community, it is desirable that the Administrator General should be able to act. This has been done by providing that the “Presidency of Bengal” shall, for the purpose of the Act, include such places in Native States as the Governor General shall, by notification in the Gazette, declare to belong to it.

The occasion has also been taken to clear up some uncertainty which at present exists as to the meaning of the word “distribution” in section 52.

J. F. STEPHEN.

The 7th February 1872.

H. S. CUNNINGHAM,

Offg. Secy. to the Council of the
Govt. Genl. for making Laws
and Regulations.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 20th January 1872, and was referred to a Select Committee who are to report thereon after the 24th February next :—

THE BENGAL MUNICIPALITIES BILL, 1872.

ARRANGEMENT OF PARTS.

	Sections.
PART I.—PRELIMINARY ...	1-7
PART II.—MUNICIPAL AUTHORITIES—	
Chapter 1, Municipal Commissioners ...	8-15
Chapter 2, Property and Contracts of the Commissioners ...	16-20
Chapter 3, Their mode of transacting business ...	21-25
Chapter 4, Ward Committees ...	26-28
Chapter 5, General provisions ..	29, 30
PART III.—MUNICIPAL TAXATION—	
Chapter 1, Power of the Commissioners to impose taxes, duties, and tolls ...	31
Chapter 2, Taxes on persons ...	32-46
Chapter 3, Taxes on houses ...	47-57
Chapter 4, Taxes on carriages and wheeled vehicles ...	58-69
Chapter 5, Taxes on trades and callings ...	70-77
Chapter 6, Taxes on processions, &c. ...	78, 79
Chapter 7, Duties on articles ...	80-82
Chapter 8, Tolls ...	83-98
PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES ...	99-110
PART V.—MUNICIPAL FUND AND ITS APPLICATION ...	111-123
PART VI.—REGISTRATION OF BIRTHS AND DEATHS ...	124-130
PART VII.—MUNICIPAL POLICE ...	131-136
PART VIII.—INTERVENTION BY THE GOVERNMENT ...	137-139
PART IX.—MUNICIPAL REGULATIONS—	
Chapter 1, Duties of Commissioners, &c. ...	140-152
Chapter 2, Penalties ...	153-161
Chapter 3, Conservancy Works ...	162-167
Chapter 4, Obstructions in the road ...	168-179
Chapter 5, Regulation of certain offensive trades and of burial and burning grounds... ..	180-182
Chapter 6, Vaccination and inoculation ...	183-186
PART X.—MUNICIPAL MARKETS ...	187-199
PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES ...	200-201
PART XII.—THIRD CLASS MUNICIPALITIES ...	202-222
PART XIII.—MISCELLANEOUS ...	223-224

A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the

Preamble.

government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

Short title. 1. This Act may be cited as the "Bengal Municipalities Act, 1872."

PART I.—PRELIMINARY.

Divisions of Act. 2. This Act shall be divided into thirteen several heads or parts:—

- the first relating to preliminary matters;
- the second relating to municipal authorities;
- the third relating to municipal taxation;
- the fourth relating to the mode of recovery of municipal taxes;
- the fifth relating to the municipal fund and its application.
- the sixth relating to the registration of births and deaths;
- the seventh relating to the municipal police;
- the eighth relating to the intervention by Government in municipal affairs.
- the ninth relating to various municipal regulations for conservancy and otherwise;
- the tenth relating to municipal markets;
- the eleventh relating to the jurisdiction of Commissioners in municipal and other cases;
- the twelfth relating to third class municipalities;
- the thirteenth relating to miscellaneous matters.

Context. 3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, (that is to say)—

"Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this

"Municipality." Act or part thereof shall have been extended. A Mun-

icipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and shall include ex-officio Commissioners under this Act.

"House." "House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land." "Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place

where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto; and also the roadway over any public bridge or causeway within the place; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such and or premises in excess of the amount of the funds, or of the value of the produce belonging to the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified,

by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders, or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights

and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter 1.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

Appointment or election of Commissioners.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who

Qualifications of Commissioners and members of Ward Committees.

does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from

Their removal. time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said

Election of Commissioners by the rate-payers.

Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge, as he may think fit. Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and

second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member, may have been elected or appointed. The Chairman shall keep a roll in

Seniority of members. which the names of the Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magistrate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

15. The Commissioners shall sue and be sued in the name of their Chairman by the description of "The Chairman of the Commissioners of," and in such name so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

Commissioners incorporated.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials; implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

Public streets, &c., vested in the Commissioners.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

18. All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representation of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security to the sums collected by him as he may think proper.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards, and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions.

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER 1.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commissioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall

be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding $7\frac{1}{2}$ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or hâts, according to a table of rates sanctioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be deemed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

Existing assessment may be revised.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

Commissioners to examine assessment of Ward Committee.

35. When an assessment shall have been prepared, or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment as made or revised by the Commissioners.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

Assessment to be published.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35, shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

Assessment to stand good for three years.

Change of occupation before a new assessment.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

Power to adopt old assessment.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

Old assessment to be continued if new not made.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

Notice of adoption of old assessment to be given.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

Appeal from assessment made by Commissioners.

Limitation of appeal.

42. Any person who shall have been assessed by Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41.

Appeal against assessment when Magistrate a member of committee.

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year, commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by such

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made. Provided always that the Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

Registration and number of hackeries, &c.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend	50 „ „
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10 „ „
License for a procession at which less than fifty people are to attend	2 „ „

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.

Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.

Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Muni-

cipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either sides above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

Penalty for organising procession without license.

Penalty for neglecting to put up a table of tolls.

Duties on articles entering Municipal limits.

Market dues on sale of goods.

Power to lease the same.

Table of tolls.

Bye-laws for regulating ferry-boats, &c., to be made by Commissioners.

Carrying for hire within three miles of a ferry without license of Magistrate.

Proviso.

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (E) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distraint and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of the occupation of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants appointed for, or employed in, the performance of any duties connected with the assessment or collection of the tax under this Act, is prohibited from bidding for or purchasing any property at such sales as aforesaid. Any person purchasing property in contravention of this section shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and the sale shall be quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular account to be kept of all distresses levied and sales made for the realization of arrears under this Act.

110. Whoever conceals, removes, or disposes of any property belonging to the person who is liable for any amount of tax, for the purpose of avoiding a distress under the provisions of this Act, shall be considered to have concealed, removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.

111. All monies, rents, and profits received by the Commissioners by virtue of this or any other Act, and all fines, fees, and penalties paid or levied under this Act, and all other monies which, under sanction of Government, may be transferred to such Commissioners, shall constitute a fund, which shall be called the Municipal Fund, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust for the purposes of this Act.

112. The Commissioners shall set apart annually out of the Municipal Fund a sum sufficient for the maintenance of police officers appointed or employed under Act V of 1861, or any other Act which may for the time being be in force for the regulation of the police within the territories subject to the Lieutenant-Governor of Bengal or any part thereof; provided that the number of police officers shall be determined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has been set apart as in the manner provided by the next preceding section, may, subject to such rules and restrictions as the Lieutenant-Governor may from time to time prescribe, be applicable within the towns in which it is raised, to the following purposes, that is to say—

(1)—The construction, repair, and maintenance, of streets and bridges.

(2)—Works of public utility calculated to promote the health, comfort, or convenience of the townspeople; including the supply of water, expenses of lighting of streets, the construction, repair, and maintenance of hospitals, dispensaries, lunatic asylums, rest-houses, tanks, wells, and markets; also the payment of all charges connected with the objects for which such buildings were constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspections, the registration of births and deaths, the cleansing of

tanks or wells, and the application of the Indian Contagious Diseases Act.

(3)—The diffusion of education, and with this view, the construction and repair of school-houses, the establishment and maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools and training of teachers.

(4)—The support or relief of the poor in times of exceptional distress and scarcity.

114. It shall be competent to the Commissioners, with the sanction or upon the direction of the Lieutenant-Governor, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any district or sub-division under the District Road Cess Act 1871 passed by the Lieutenant-Governor of Bengal in Council, where such expenditure is incurred for any of the purposes described in the last preceding section, and is calculated to benefit the inhabitants of the contributing town, or to relieve exceptional distress in the neighbourhood; provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Lieutenant-Governor, and they shall have had the opportunity of offering their opinions thereon.

115. It shall be competent to the Lieutenant-Governor to appoint, from time to time, such officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Lieutenant-Governor shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the funds of the several Municipalities established under this Act. And the said Lieutenant-Governor may direct that the Municipalities in any district or division shall pay such sum as he may consider reasonable towards the cost of clerks or other establishment maintained in the office of the Collector or Commissioner for purposes of supervision under this Act.

116. The Commissioners shall consider and pass at a meeting, a statement or estimate showing the probable receipts, and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April then next, and the items in respect of which it is proposed to incur such expenditure, and may also consider and pass a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised in the official year then current for the purposes of this Act.

117. Copies of the aggregate estimates for any Municipality which shall have been passed under the provisions of the next preceding Section, and if necessary, translations thereof into the vernacular of the district, shall be lodged in the offices of the Magistrate of the district and of the Magistrate, and at some convenient place within such Municipality. During fourteen days after such estimates shall have been so lodged in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration

Estimate to be transmitted to Magistrate of district and Commissioner of Division.

of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division

Power of Commissioner of division as to estimates.

shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time

An annual report of proceedings, &c., to be submitted.

or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and

Disposal of sums collected.

all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from

Mode of drawing money.

the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commence-

Accounts to be prepared.

ment of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATH.

124. It shall be lawful for the Commis-

Commissioners may keep a register of births and deaths, and appoint Registrars.

sioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within

Every Registrar to live in his district; list of Registrars to be published, &c.

the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be

Commissioners to have register books prepared and numbered.

prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself

Registrar to inform himself of, and register births and deaths.

carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born

Information of births to be given within one month.

within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality; or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated on the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes hereinbefore authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

PART IX.—MUNICIPAL REGULATIONS.

CHAPTER I.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of conservancy.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that the occupier of any house shall prefer to carry

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes in streets, dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterated, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 29.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenanted or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or other filth, rubbish, or night-soil into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Conservancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy which

the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. *And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees; and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be, thirty days before such alteration or removal is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

172. Whenever any house or building, part of which projects beyond the regular line of a road or public highway or beyond the front of the house or building on either

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roof and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night; and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or hole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building, or wall, or anything affixed thereon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the purposes of this section be fixed by the Commissioners, no premises shall be newly used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling offal or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or dépôt for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence an offender to fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the provisions of this Act shall be in force until the next ensuing the day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application in writing of the owner of any such place, shall certify under the preceeding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the provisions of the next preceeding section shall have been pronounced in respect of the same place, it shall be lawful for the

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees.

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessees thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 434 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 31 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of ten tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent. of the amount collected by him to re-pay the costs of such collection.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 104, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections; and provided that the collecting member be not bound to make use of the forms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

211. Any person against whom distress may be issued under the next foregoing section may, if he dispute his liability to the arrear demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application.

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkeedars, and the balance after payment of chowkeedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *patshalas* or village schools.

213. The punchayet of any place shall be bound to appoint such persons to be chowkeedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to reduction on account of the revenue due on any *chakran* lands enjoyed by such chowkeedar.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty or misconduct, provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties:

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

218. The punchayet shall exercise a general control over the chowkeedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or directing distraint of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

221. All powers vested in the punchayet for the appointment and dismissal of chowkeedars and for fixing the number of chowkeedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts make a representation to the Magistrate who shall be bound to supervise the same.

223. It shall be lawful for the Lieutenant-Governor to invest all or any of the members of a punchayet with powers described in Section 200 of this Act so far as the same are applicable. Two or more of the members so invested may thereafter sit together under such bye-laws as to rotation, days of sitting, and place of sitting, as the Magistrate may from time to time prescribe, and so sitting shall have jurisdiction within the limits of their municipality. All the provisions of the said section with respect to Commissioners shall apply to members of a punchayet invested with powers as aforesaid so far as the said provisions are or may be applicable.

PART XIII.

MISCELLANEOUS.

224. Every bill, notice, schedule, summons, or notice of demand, regarding any assessment, rate, or tax or any money due in respect of the same, may be served personally upon the person to whom the same is assessed, or be left at his usual place of abode with some adult male member or servant of his family, or if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served. Provided that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the place, every such bill, notice, summons, or notice of demand, shall be deemed to have been duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

225. No assessment, and no charge or demand of a rate or tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to the rate or tax, or any mistake in the amount of assessment, provided the directions of this Act be in substance and effect complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any court of justice.

226. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction.

227. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of any rates, taxes, expenses, or charges, recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

228. The Commissioners may make compensation out of the Municipal Fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their officers or servants, under this Act.

229. It shall be lawful for the Commissioners to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter-mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

230. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

231. All bye-laws, when the same shall have been duly confirmed and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

232. No action shall be brought against the Commissioners, or against a punchayet, or any of their officers, or any person acting under their direction, for anything done under this Act until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or affixed at some conspicuous place in the village of such punchayet, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall before such action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

233. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties, and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund, and no charge of an offence under this Act shall be instituted without the order or consent of the

CLASS II.

Every Merchant, Banker, Shroff, Banian, wholesale Trader, and Commission Agent, and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barrister, Attorney, Proctor, Notary Public, and Pleader of the High Court ...	Rs. 50
Every owner or farmer of a hât or bazaar.	
Every owner of Cotton, Jute, Hide, or other Screws and every Auctioneer ...	

CLASS III.

Every Broker or Daloll employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, and Bills of Exchange, or in procuring Freight.	25
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon...	
Every keeper of a Spirit-shop, Punch-house or Billiard room, wholesale Tobacco or Jute Dépôt ...	25
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is assessed under Section at more than 250 or less than 100 Rupees a month ...	
Every Pawn-broker, and every person having a shop or place of business registered under Section ...	
Every Pleader, Mooktear, or Law Agent, not included in Class II. ...	

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is kept in a brick-house, but not included in Class II. or Class III.	12
Every keeper of a permanent stall at a daily public market or in a chouk ...	
Every Poddar or Money-changer ...	
Every Hakeem, Koberaj, and Native Doctor, not included in any other Class	

CLASS V.

Every keeper of a shop not included in any other Class, and every Daloll not included in Class III....	4
Every Pedlar, Hawker, Box-wallah, and keeper of a shop at a periodical market or hât ...	

CLASS VI.

All other itinerant dealers and keepers of stalls at periodical markets or hâts ...	1
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NOTE.—A person who carries on several kinds of business, and may come under more than one of the designations in this schedule, shall be chargeable only under one of such designations at the discretion of the Chairman or of the sub-committee as the case may be, and in the case of a firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the firm.

SCHEDULE E.

(REFERRED TO IN SECTION 91.)

Maximum rates of tolls payable on entering the municipal limits.

	Rs.	As.	P.
On every four-wheeled carriage on springs ...	0	8	0
Ditto two-wheeled ditto ...	0	4	0
On every cart, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules laden ...	0	4	0
Ditto ditto not laden ...	0	2	0
On every buffalo or bullock laden ...	0	1	0
Ditto horse laden or ridden ...	0	2	0
Ditto ditto not laden or ridden ...	0	1	0
Ditto pony or ass laden or ridden ...	0	1	0
Ditto elephant ditto ...	1	0	0
Ditto camel ...	0	4	0

SCHEDULE F.

FORM A.—(REFERRED TO IN SECTION 104.)

Notice of Demand.

Municipality of ()
To _____ of _____
Take notice that the sum of Rs. _____ being the amount of assessment due from you to the Fund of the said Municipality is hereby demanded from you, and that if you do not, within ten days, pay the same with two annas as the cost of this notice into the office of _____, the same with costs will be levied by distress and sale of your goods and chattels.

(Sd.)

Magistrate of _____

FORM B.—(REFERRED TO IN SECTIONS 104 and 105.)

Table of Fees payable upon distrainments under this Act.

Sums distrained for	Fee.
	Rs. As.
Under 1 Rupee ...	0 4
1 and under 5 Rupees ...	0 8
5 " 10 " ...	1 0
10 " 15 " ...	1 8
15 " 20 " ...	2 0
20 " 25 " ...	2 8
25 " 30 " ...	3 0
30 " 35 " ...	3 8
35 " 40 " ...	4 0
40 " 45 " ...	4 8
45 " 50 " ...	5 0
50 " 60 " ...	6 0
60 " 80 " ...	7 8
80 " 100 " ...	9 0
Above 100 " ...	10 0

The above charge includes all expenses including the service of notice of demand, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

FORM C.—(REFERRED TO IN SECTION 105.)

Warrant of Distrainment.

To (here insert the name of the officer charged with the execution of the warrant.)

The following Report of the Select Committee on the Bill to amend the Calcutta Port Improvement Act, being Act V of 1870 passed by the Lieutenant-Governor of Bengal in Council, with the amended Bill, is by order of the President, published for general information:—

We, the Select Committee appointed to consider the Bill "to amend the Calcutta Port Improvement Act, being Act V of 1870 passed by the Lieutenant-Governor of Bengal in Council," have the honor to make the following Report.

We have made one verbal alteration in the provision regarding indemnity.

We have proposed two fresh sections empowering the Commissioners to recover moneys spent by them on removing wrecks in the Port.

We have proposed a fresh section reducing the amount of gunpowder to be stored on board a vessel in the Port; and a further section laying certain obligations on police officers in respect to breaches of the Port Act and Rules.

C. BERNARD.

V. H. SCHALCH.

T. M. ROBINSON.

The 2nd March 1872.

AMENDED BILL.

A Bill to amend the Calcutta Port Improvement Act, being Act V of 1870 passed by the Lieutenant-Governor of Bengal in Council, and to amend Act XXII of 1855.

WHEREAS it is expedient to give to the Commissioners for making improvements in the Port of Calcutta a like indemnity to that which is given to the East India Company by section 61 of Act XXII of 1855, and otherwise to amend the said Act; It is hereby enacted as follows:—

1. The said Commissioners shall not be answerable for any act or default of any Conservator or Harbour Master of the said port, or of any Deputy or Assistant of the said officers, or of any person acting under the authority or directions of any such officer or assistant, heretofore or hereafter done within the limits of the said port; nor for any damage or injury heretofore or hereafter sustained by any vessel in consequence of any defect in any of the moorings, hawsers, or other thing belonging to the said Commissioners within the said port which may be used by such vessel. Provided that nothing in this section shall protect the said Commissioners from an action in respect of any act done by or under the express order or sanction of the said Commissioners.

2. Section 23 of the said Act XXII of 1855 is hereby repealed so far as the same affects the Port of Calcutta, but such repeal shall not affect any act done or liability incurred under the said section.

3. If any vessel shall be wrecked, stranded, or sunk within the limits of the said port, the Conservator may in any case cause the same to be raised, removed, or destroyed; or he may call on the owner, master, or consignee thereof, to cause the same to be raised, removed, or destroyed; and if the said owner, master, or consignee, when called upon, shall refuse or neglect forthwith so to do, the Conservator, in that case also, may cause the same to be raised, removed, or destroyed. Unless all expenses in or towards executing any works undertaken by the Conservator under this section shall be repaid within one month after the completion thereof, the Commissioners may recover the same in the manner provided by the next succeeding section. The amount claimable and due under this section shall include all monies expended, reasonable remuneration for labor and for the use of the property and appliances of the Commissioners, and a further sum of twenty per cent on the total amount so due in respect of monies expended and of remuneration. If any dispute shall arise concerning the amount due to the Commissioners under this section, the same shall be determined by a Magistrate, who, upon application made to him for that purpose, shall have power to determine such amount, and to award such costs as he shall think reasonable to be added to or deducted from the amount due under this section as he shall direct.

4. If the property recovered under the next preceding section is unclaimed, or if the person claiming the same refuses or neglects, within one month from the date of recovery, to pay the amount due to the Commissioners under the next preceding section in respect thereof, such property, if of a perishable nature, may be sold forthwith; and if not of a perishable nature, may be sold at any period not less than two months after the recovery thereof by public auction; and after the realization of the proceeds thereof, the amount due to the Commissioners as aforesaid shall be deducted therefrom and paid to the Commissioners, and the balance shall be paid to the person entitled to recover, on his applying for the same; provided that such application be made within one year from the sale of such property, or good reason to the satisfaction of the Commissioners be shown why such application was not made. Otherwise such balance shall be held by the Commissioners, upon trust for the purposes of the said Act V of 1870.

5. In sections 29 and 31 of the said Act XXII of 1855, for the words "fifty more than five pounds of powder, &c., on board," wherever such words occur, shall be substituted the words "five pounds," and the said Act shall be hereafter read and construed as if the words hereby directed to be substituted were inserted in place of the words for which they are hereby directed to be substituted.

6. It shall be the duty of all police officers to give immediate information to the Commissioners of any offence committed contrary to the provisions of the said Act V of 1870, or of Act XXII of 1855, or of any bye-laws or rules having the force of law prescribed in

accordance therewith. Any police officer may arrest any person committing in his view any offence against any of the said provisions, if the name and address of such person be unknown. Such person may be detained at the station house until his name and address shall be correctly ascertained.

7. This Act shall be read with and taken as part of the said Act V of 1870, and of the said Act XXII of 1855.

Construction of Act.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

LEAVE to introduce the following Bill in the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations having been obtained on the 2nd March 1872, the Bill is by order of the President hereby published for general information:—

A Bill to provide for the due appropriation of certain educational and charitable endowments.

WHEREAS there are at present endowments granted in money or in land for certain educational and charitable purposes, in respect of which either no person has been originally nominated a trustee, or there is now no trustee living or capable of being appointed under the instrument of endowment; and whereas it is expedient to provide for their due appropriation and management; It is enacted as follows:—

1. All moneys or lands heretofore granted, or which may be hereafter granted by any person or persons for any charitable or educational purposes, within any district within the territories subject to the Lieutenant-Governor of Bengal, for which no person or persons have been nominated trustees or trustee, or for which there may not be any living trustee, or any power of appointing a trustee under the instrument of endowment, are hereby vested in such trustees as the said Lieutenant-Governor, shall, as soon as possible after the passing of this Act, nominate, as hereinafter provided.

2. For every district in respect of which any such endowments have been made whereof at the time of the passing of this Act or thereafter there shall not be any trustee living or capable of being appointed under the instrument of endowment, the said Lieutenant-Governor shall nominate trustees in whom such endowments shall vest; provided that the chief executive officer of such district shall be nominated as one of the trustees in respect of such endowments. Such trustees shall have in all respects the same powers and responsibilities in relation thereto as if they had been appointed by the donor thereof under the instrument of endowment, and where there is no instrument of endowment, they shall be subject in all respects to the orders of the Lieutenant-Governor.

3. It shall be the duty of such trustees to take order that all endowments so vested in them as aforesaid shall be duly appropriated to the purposes for which they were destined by the respective donors thereof, so far as the same can be ascertained, and to invest the same in Government securities, and to apply the yearly proceeds or income thereof to the purposes aforesaid, subject in all respects to the general instructions of the Lieutenant-Governor; provided that the trustees may, with the sanction of the said Lieutenant-Governor, devote any portion of the capital sum or value of the said funds to any especial object for the furtherance of the above-mentioned purposes.

4. Any person interested in the purposes to which any endowment, not being for a purely religious purpose, may have been intended may, without joining as plaintiff any of the other persons interested therein, sue before the civil court the trustee, manager, or superintendent by whom such endowment may be administered, or any trustee appointed under this Act, for any misfeasance, breach of trust, or neglect of duty, committed by such trustee, manager, or superintendent, in respect of the trusts vested in or confided to them respectively, and the civil court may direct the specific performance of any act by such trustee, manager, or superintendent, and may decree damages and costs against such trustee, manager, or superintendent, and may also direct the removal of such trustee, manager, or superintendent. The interest required in order to entitle a person to sue under this section need not be a pecuniary or a direct or immediate interest, or such an interest as would entitle the person suing to take any part in the management or superintendence of the trusts. Provided that any trustee, nominated under this Act, shall not be liable for damages on account of any act done or omitted by him *bonâ fide* for the furtherance of the objects of the trust; and provided also that any costs which may be awarded against any trustee as aforesaid in a suit instituted under this section may, if the said trustee be found to have acted *bonâ fide*, be defrayed from the endowment vested in such trustee under this Act.

5. The Lieutenant-Governor may at any time nominate and appoint a new trustee or trustees for any endowment which by virtue of this Act has been vested as aforesaid, and also may at any time remove any trustee so appointed as aforesaid.

STATEMENT OF OBJECTS AND REASONS.

IN some districts of Bengal there are certain educational and charitable endowments for which there are no properly constituted trustees. The present Bill is introduced to enable the Government to appoint standing trustees, who shall be responsible for the care of such endowments.

C. BERNARD.

The 2nd March 1872.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

Orders by the Lieutenant-Governor of Bengal.

Revenue and General Departments.

No. 452R.

APPOINTMENTS.

The 26th February 1872.—The following gentlemen are licensed, under Section 47, Part V., Act V. of 1865, to grant certificates of marriage between Native Christians, viz.:—

Madan Mohun Koosali, Backergunge.

Hari Charan, Backergunge.

The 29th February 1872.—Mr. John Lange Fawcus to officiate as an Assistant Sub-Deputy Opium Agent in the Benares Agency, during the absence, on leave, of Mr. John Nathaniel Cosserat, or until further orders.

The 2nd March 1872.—Babu Kalinath Bose, Officiating Deputy Collector, Tipperah, is vested with the powers of a Collector for the purposes of the District Road Cess Act (No. X. [B.C.] of 1871) in that district.

Mr. Edward Vesey Westmacott, B.A., officiated as Magistrate and Collector of Dinagepore, in the Second Grade, from the 13th to the 30th October 1871.

Lord Henry Ulick Browne to be a Commissioner for making improvements in the Port of Calcutta under Act V (B.C.) of 1870.

The 4th March 1872.—Sir William James Herschel to officiate as Commissioner of Revenue and Circuit of the Dacca Division, during the absence, on furlough, of Mr. Francis Bruce Simson, or until further orders.

Moulvi Mahomed Ashraf Ali to be Sub-Registrar of Assurances at Lukhiparah, in the District of Noakhally, with effect from the 1st instant.

Moulvi Karim Bux to be Sub-Registrar of Assurances at Amirgaon, in the District of Noakhally, with effect from the 1st instant.

Mr. Henry Haddon Davis is promoted to the Second Grade of Assistant Conservators of Forests, with effect from the 9th January 1872.

In continuation of the orders of the 8th ultimo, the following appointments of Assistant Sub-Deputy Opium Agents, who have not yet passed the prescribed examinations, are notified:—

To be Temporary Assistant Sub-Deputy Opium Agents.

Mr. George Ricketts Carter, Benares Agency.

„ W. B. Peade, Behar Agency.

To be Acting Assistant Sub-Deputy Opium Agents.

Mr. Alfred Walter Osborne, Benares Agency.

„ William Evelyn Morton Glynn, Benares Agency.

Mr. Frederick Hubert McLaughlin, L.L.M. and B.A., to be an Assistant to the Magistrate and Collector of Jessore, and to officiate as a Joint-Magistrate and Deputy Collector of the Second Grade in that District.

The 5th March 1872.—The following Assistant Magistrates and Collectors are vested with the powers of a Magistrate, viz.:—

✓ Mr. John Charles Veasey, Kishengunge, Purneah.

✓ George Goodair Dey, Purneah.

✓ Richard Herbert Greaves, Pooree.

✓ Colman Patrick Louis Macaulay, M.A., Beerbhoom.

The following Assistant Magistrates and Collectors are vested with the powers of a Subordinate Magistrate, First Class:—

✓ Mr. Frank Hunter Barrow.

„ Behari Lal Gupta.

The following Officers in the Sonthal Pergunnahs are appointed to officiate temporarily as Extra Assistant Commissioners of the Seventh Grade:—

✓ Mr. Laurence Barlow Roberts.

„ John Reginald Hand.

✓ Mr. Edward Hardcastle Ruddock, B.A., Assistant Magistrate and Collector, Tirhoot, is transferred to Burdwan.

✓ Mr. James Crawford, B.A., Assistant Magistrate of Sherghotty, is transferred to the Sudder Station of Tirhoot.

✓ Mr. Christopher Henry Vowell, Officiating Joint-Magistrate and Deputy Collector, Second Grade, in charge of the Sub-division of Bhubooah, is transferred to the Sudder Station of Shahabad.

Baboo Hurri Churn Ghose, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Jamooakandi, in Moorsshedabad.

The following gentlemen are appointed to officiate as Deputy Magistrates under Act XV. of 1843, and Deputy Collectors under Regulation IX. of 1833, viz.:—

✓ Moulvi Abdul Hai.

✓ Babu Amarnath Bhattacharjya.

✓ „ Dhancesh Chandra Ray.

✓ „ Dwarka Nath Ray.

✓ „ Lachmi Narayan.

✓ Mr. Aratoon Catchick Mackertich.

✓ Babu Mahendra Nath Gupta.

✓ „ Mohini Mohan Chakravarti.

✓ „ Nil Chandra Chakravarti.

✓ „ Rajani Nath Chaturji.

The following gentlemen are posted as follows, and are vested with the powers of a Subordinate Magistrate, Second Class:—

Babu Dhanesh Chandra Ray, Patna Division.

„ Dwarka Nath Ray, Rajshahye Division.

„ Lachmi Narayan, Patna Division.

Mr. Aratoon Catchick Mackertich, Dacca Division.

✓ Babu Mohini Mohan Ray, Jessore. X

LEAVE OF ABSENCE.

The 28th February 1872.—Baboo Ganganand Mukarji, Extra Assistant Commissioner, Hazareebaugh, for one month, under Section XVIII. of the Covenanted Service Leave Code.

✓ Mr. Stuart Saunders Hogg, Chairman of the Justices of the Peace for the town of Calcutta, and Commissioner of Police, is allowed subsidiary leave for four days, from the 1st proximo, preparatory to proceeding to Europe on furlough, embarking at Bombay.

The 2nd March 1872.—Mr. H. O. King, Officiating Inspector of Registration Offices, for twelve days, from the 15th to the 26th August 1871, under paragraph 16 of the Uncovenanted Service Absentee Rules.

Captain James Sconce, Deputy Superintendent of Revenue Survey, Sixth Division, Lower Provinces, is allowed subsidiary leave for a period not exceeding thirty days, preparatory to proceeding to Europe on furlough.

✓ *The 5th March 1872.*—Mr. Jack Francis Needham, Deputy Magistrate and Deputy Collector, Nuddea, for two months, under Section XIX. of the Covenanted Service Leave Code.

Mr. Thomas Edward Coxhead, Officiating Joint-Magistrate and Deputy Collector, Second Grade, Gya, is allowed the usual subsidiary leave from the 1st April 1872, preparatory to proceeding to Europe on furlough.

NOTIFICATIONS.

The 26th February 1872.—On the report of the Central Examination Committee, the following Officers are declared to have passed at the examination held in December 1871, in the subjects mentioned against their names:—

Mr. Richard Adam Fisher, Extra Assistant Commissioner, has passed in Revenue by the Higher Standard, and is still liable to a further examination in Judicial, Bengali, and Assamese by that standard.

Mr. J. G. Farquharson, Officiating Assistant Superintendent of Police, who had passed in Law by the Lower Standard at a previous examination has now passed in the remaining subject of that standard, viz., Assamese.

The 1st March 1872.—The furlough granted to Mr. Edward Harcastle Ruddock, Assistant Magistrate and Collector, Tirhoot, under orders of the 9th January last, is cancelled at his own request.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Home Department, is republished for general information:—

No. 70.—*Fort William, the 1st March 1872.*—*Ecclesiastical.*—The Viceroy and Governor General has been pleased to appoint the Reverend J. Stephenson, M.A., Chaplain of St. John's Church, Calcutta, to be Honorary Chaplain to His Excellency, with effect from the 23rd ultimo.

The following Order issued by the Government of India, in the Financial Department, is republished for general information:—

No. 1544.—*Fort William, the 29th February 1872.*—*Leave and Allowances.*—Read Proceedings of the Marine Department, No. 27 (Marine), dated 9th February 1872, on an application from the Government of Bengal for sanction to the following ruling:—

"No charge shall be made for table money, (except when wines are supplied) in the case of Officers of the Marine Service on their way from one appointment to another, if in both appointments they are entitled to be messes free of charge."

RESOLUTION.—Approved.

ORDER.—Ordered, that the foregoing Resolution be forwarded to the Marine Department.

Ordered, also, that the Rule now sanctioned be published in the *Gazette of India* and communicated to Officers in charge of Civil Offices of Account, in continuation of Financial Notification No. 1467, dated 23rd July 1866.

The following Order issued by the Government of India, in the Military Department, is republished for general information:—

No. 220.—*Fort William, the 1st March 1872.*—The following Notification issued by the Home Department is republished for general information:—

No. 917, dated 23rd February 1872.—The foot-note attached to Clause II of the Rules relating to the employment of Military Officers in the Civil and Political Departments, published in the notification of this Department, No. 3101,* dated 5th October 1864, is hereby cancelled.

G. G. O. No. 845, dated 1st November 1864, to be corrected accordingly.

No. 221 of 1872.—With reference to the foregoing G. G. O., No. 220 of this date, and under instructions from

Her Majesty's Government, the Right Hon'ble the Governor General in Council is pleased to notify, with advertence to G. G. O. No. 845, dated 1st November 1864, that previous service for a year in the Survey, Public Works, Commissariat and Stud Departments, and in the Police will not in future exempt a candidate for the Staff Corps, who may desire to enter it with the view of obtaining Civil or Departmental employment, from the rule which requires a year's service with Native Troops as a preliminary condition to his admission as a probationer for the Corps.

2. Such service with Native Troops will hereafter be always required, excepting in very special cases, before a candidate is accepted as a probationer for the Corps in any department, Civil or Military.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 26th February 1872.—It is hereby notified, under Section 161, Act VI. of 1863, that from and after the 1st of April 1872, no boat which shall not have been duly licensed and registered shall be allowed to ply as a cargo boat for the landing and shipping of merchandise within the limits of the port of Chittagong.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 5th March 1872.—The Committee of Examiners appointed to conduct the examinations under the Rules notified in the *Calcutta Gazette* of the 27th September 1871 having reported the result of the examinations held in January and February 1872, it is hereby notified that certificates of eligibility for the branches of the public service specified have been granted to the following gentlemen, viz.:—

For the Subordinate Executive Service, Police, and the Commission of the Non-Regulation Provinces.

Moulvi Abdul Hai.
Babu Amarnáth Bhattácharjya.
" Bijoy Krishna Bose.
Mr. John Christian.
Babu Dancesh Chandra Ray.
" Dwárkánáth Ray.
Mr. James Ernest Hand.
Babu Hari Mohan Sen.
" Káli Náth De.
" Lachmináráyan.
Mr. Aratoon Catchick Mackertich.
Babu Mahendra Nath Gupta.
" Medni Prasád.
" Mohini Mohan Chakravarti.
" Nil Chandra Chakravarti.
" Rajaninath Chaturji.
" Raj Mohan De.

For the Police and Commission of the Non-Regulation Provinces.

Mr. Herbert Maitland Hinde.
For the Opium Department.
Moulvi Abdul Hai.
Mr. Bedford M. Allen.
" John Christian.
" Aratoon Catchick Mackertich.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st March 1872.—Whereas it appears to His Honor the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the expense of the Court of Wards, Raj Durbhunga, for a public purpose, *viz.* for construction of a public road from Puttulleah Ghaut, Mouzah Chundial, Pergunnah Mulnee Gopaul, in the District of Bhangulpore, to Mouzah Mircha, Pergunnah Mulnee Gopaul, in the District of Bhangulpore, it is hereby declared that, for the above purpose, the undermentioned plot of land, measuring on the whole 33 beegahs 11 cottahs and 5 dhooors, is required.

A strip of land 9,500 feet in length by an average width 150 feet, containing 33 beegahs 11 cottahs and 5 dhooors in the village of Chundial, Pergunnah Mulnee Gopaul, District Bhangulpore.

The land is bounded on the north by Mouzah Chundial belonging to Chundial Mohunt; on the south by Mouzah Chundial belonging to Chundial Mohunt, and Mouzah Mircha belonging to Rajah Teknarian Singh of Barooaree; on the east by Mouzah Mircha belonging to Rajah Teknarian Singh of Barooaree; and on the west by the Puttulleah river.

This Declaration is made, under the provisions of Section 6, Act X of 1870, to all whom it may concern.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

The 20th February 1872.—Under the provisions of Section 83, Act V (B.C.) of 1870, (An Act to appoint Commissioners for making improvements in the Port of Calcutta), the following Bye-laws for landing and delivery of goods at the jetties, as proposed by the Commissioners, are published for general information:—

SECTION 2.

LANDING AND DELIVERY OF GOODS AT THE JETTIES.

BYE-LAWS.

1. The allotment of jetties shall be entirely at the discretion of the Commissioners, but as a general rule, vessels shall be accommodated in the order of their arrival off the jetties. Vessels discharging or loading at the jetties shall move from one jetty to another when ordered.

2. Masters of vessels about to discharge at the jetties, shall not break bulk until a copy of the manifest, or the Master's copies of the bills of lading have been deposited in the jetty office. The copies of the bills of lading, if deposited, shall be returned after discharge of the inward cargo.

3. Ships lying at the jetties shall not discharge cargo into boats if such cargo is to be subsequently landed on the Calcutta bank of the river, between Chitpore Canal and Tolly's Nullah.

4. Packages of cargo shall be slung in the hatchway, and under no circumstances whatever shall the cranes be employed in breaking out cargo or removing it from under the combings.

5. Single packages over three tons shall not be hoisted until the correct weight shall have been ascertained; and when packages weighing more than three tons are being hoisted, the Superintendent of the cranes shall invariably be present.

6. Masters of vessels shall furnish special notice to the shed officers before landing packages containing articles liable to ignition or explosion, or which are otherwise dangerous.

7. Packages shall not be opened for appraisement except in the presence of the consignee or his representative, and under an application to the shed officer from the appraiser endorsed on the bill of entry.

8. No person shall remove from the wharf any goods other than those covered by the customs bill of entry and the jetty challan.

In the event of any person removing goods not covered by such documents, the Commissioners may detain any goods of such person until all questions connected with the erroneous removal shall have been adjusted, and all monies due to the Commissioners paid.

9. Smoking, and the use of any unprotected fire or light, in any office, shed, or warehouse within the jetty enclosure, is strictly prohibited.

10. Excepting persons passing to and from ships lying at the jetties, no person shall be allowed inside the jetty enclosure after twilight.

11. No person, unless duly permitted by the Commissioners, shall take inside the jetty premises carpenters' tools, or other instruments used for opening cases, and no cooper shall be allowed to work in the sheds without a license from the Commissioners.

12. Any person committing an infringement of any of the foregoing bye-laws, shall be liable for the first offence to a fine not exceeding Rs. 100, and for a continuance of that offence after notice shall have been given him by the Commissioners of his having committed the offence, to a further fine of Rs. 50 per day.

13. Goods landed at the jetties shall only be delivered on production of the bills of lading, accompanied by a delivery order from the Master or Agents of the vessel, and no delivery orders, unsupported by the bills of lading, will be accepted.

14. When discharging iron, drainage pipes, or other goods, which from their want of description or want of proper distinguishing marks, there will be difficulty in delivering correctly to consignees, the Master of the vessel shall separate before landing, or in course of landing, the various marks and consignments, failing which the Commissioners will refuse to receive the goods.

15. Packages containing jewellery, precious stones, or specie shall be taken delivery of by consignees direct from the jetties as soon as they are landed, as the Commissioners undertake no risk in respect of such packages.

Specie to be taken delivery of direct from the jetties.

16. All goods trans-shipped from one vessel to another without being landed, and without the assistance of the jetty cranes, are exempted from all charges, provided notice of trans-shipment is given by consignees or vessel's agents to the jetty superintendent immediately after the vessel hauls alongside a jetty to discharge. If goods for trans-shipment are landed on the jetties, they will be allowed to remain in the sheds free of wharf-rent for five clear running days.

Trans-shipment of goods.

17. The Commissioners shall not be responsible for damage by chafage, salt-water or oil, nor for any damage done in course of landing, except such damage as may be caused by carelessness on the part of the Commissioners' servants or failure in the jetty appliances, nor for any loss resulting from fire in the jetty sheds or enclosure.

Limits of Commissioners' responsibility for damages sustained.

18. Masters of vessels shall be responsible for the proper slinging of cargo, and directing the crane drivers when discharging or loading.

Commissioners not responsible in the matter of slinging cargo.

19. The special sanction of the Commissioners shall be necessary to work the jetties before and after regular hours, and on Sundays and authorized holidays, and no overtime work shall be performed by any of the servants of the Commissioners, without permission. In order to facilitate the discharge of vessels, they will be allowed to work on holidays, so long as accommodation can be conveniently provided for cargo in the jetty sheds, on payment of double jetty hire, and the usual overtime fees to the establishments employed.

Restrictions to working jetties with respect to time.

20. The sanctioned holidays recognised by the Commissioners shall be—

New year's day	...	...	1 day.
Sree Punchoomy	...	...	1 "
Good Friday	...	...	1 "
Queen's Birth-day	...	...	1 "
Doorga and Luckhee Poojah	...	12	"
Kally Poojah	...	1	"
Juggodhatree Poojah	...	1	"
Christmas	...	2	"
20 days.			

21. Working hours shall be from 7 A.M. to 4 P.M. All fees for overtime work, and for working on holidays, shall be regulated by the sanctioned pay of each *employé*. The rule shall be one-and-a-half hour's pay for one hour's work—working days being calculated at 26 days in the month—and for holidays or part of a holiday, one day's pay. All fees for overtime work shall be paid to the Commissioners.

Working hours.

22. Two clear days, exclusive of Sundays and the holidays recognized by the Commissioners, shall be allowed to consignees for the removal of goods from the jetty-sheds.

Time allowed for removal of goods.

23. Consignees applying for delivery of goods shall fill up the jetty challan showing the quantities, weights or measurements, and the landing charges payable thereon. This form, accompanied by the Custom House bill of entry, shall be presented at the office of the Commissioners, where the amount of the landing charges will be received, and a receipt granted in original and duplicate if required. The jetty challan, accompanied by the bill of lading and a delivery order from the Master or Agents of the vessel, shall then be handed to the shed officer, who will examine the document, and on being satisfied that they are in order, will grant delivery and authorise the gate officer to pass the goods.

Procedure for delivery.

24. The opening of any package for appraisement, without the condition of the package being previously questioned, shall be considered as delivery of the goods by the Commissioners to the consignee, and no claim for damage subsequently discovered shall be admitted.

Opening of a package, its condition not being questioned.

25. Permission to consignees from the Collector of Customs to open packages shall be countersigned by the superintendent of the jetties, and the opening of such packages without their condition being questioned shall be considered as delivery by the Commissioners, and no claim for damage subsequently discovered shall be admitted.

Permission of Collector of Customs to open packages to be countersigned by the jetty superintendent.

26. Packages which have been opened for appraisement, or by permission of the Collector of Customs, shall lie at the risk and expense of the owner, consignee, or agent.

Packages opened for appraisement and left unprotected.

27. Damaged goods for which a claim is brought against the ship shall not be charged wharf-rent until the fourth day after landing, provided notice of survey is given to the jetty superintendent within forty-eight hours after the goods have been received from the ship.

Damaged goods to be detained.

28. Goods taken delivery of but not removed from the jetty compound, shall lie at the risk of the owner, consignee, or agent.

Goods taken delivery of and left in the jetty compound.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

Judicial and Political Departments.

No. 320J.

• APPOINTMENTS.

The 24th February 1872.—Mr. Alexander Hope, District and Sessions Judge of Sarun, is appointed under Section 2, Act XIX. of 1871, to be Sessions Judge of Chumparun, in addition to his present duties.

The 28th February 1872.—Mr. Henry Cockburn Richardson to officiate as District and

Sessions Judge of Nuddca, from the date on which Sir William James Herschel may make over charge to him.

Mr. John Mangles Lewis to officiate temporarily as District and Sessions Judge of Bhaugulpore.

The 1st March 1872.—Mr. John Briscoe Birch, Assistant Superintendent of Police, Midnapore, is transferred to Hooghly.

The 2nd March 1872.—Surgeon Henry Charles Cutcliffe to be Consulting Surgeon to the Howrah General Hospital.

The 4th March 1872.—Assistant-Surgeon Alfred Swaine Lethbridge, M.D., to be Superintendent of the Bhaugulpore Central Jail.

The Lieutenant-Governor is pleased to appoint Mr. Francis Lestock Beaufort to be temporarily a Member of the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations in the Bengal Division of the Presidency of Fort William.

Mr. Ernest George Birch to officiate temporarily as District and Sessions Judge of the 24-Pergunnahs.

Mr. Alexander Thomas Maclean to officiate temporarily as District and Sessions Judge of Burdwan.

Captain Richard Percival Davis to officiate temporarily as District Superintendent of Police, Patna.

Mr. Hugh Gilmore Wilkins to officiate temporarily as District Superintendent of Police, Chumparun.

The 5th March 1872.—Mr. Prannath Bannurji, B.L., to officiate as Munsiff of Thakoorong, in Dinagore, during the absence, on leave, of Babu Shitalchandra Mukerji, or until further orders.

Moulvi Ahmedullah to officiate as Munsiff of Bishenpore, in West Burdwan, during the absence, on leave, of Babu Kali Charan Chatterji, or until further orders.

Mr. George Augustus Pepper, Additional Judge of Jessore and Backergunge, is vested under Section 2, Act XIX. of 1871, with the powers of a Sessions Judge in Jessore.

Mr. Arthur Leven, Officiating Additional Judge of Chittagong and Dacca, is vested under Section 2, Act XIX. of 1871, with the powers of a Sessions Judge in those Districts and in the District of Backergunge.

The following gentlemen are appointed under Section 4, Act II. of 1869, to be Justices of the Peace for the Town of Calcutta, viz.:—

Mr. F. F. Wyman.

Lieutenant-Col. Montague James Turnbull.

Babu Shubal Das Mallik.

Mr. Reginald Crawford Sterndale.

Dr. Mohendra Lall Sarkar.

Lieut.-Col. Augustine Allen.

Mr. R. Harvey.

Babu Iswar Chandra Ghosal, Ray Bahadur.

Mr. Hugh David Sandeman.

LEAVE OF ABSENCE.

The 1st March 1872.—Mr. C. E. Gouldsbury, Officiating Assistant Superintendent of Police, Sarun, for three weeks, under Financial Department No. 3819, dated the 29th September 1870.

NOTIFICATIONS.

The 1st March 1872.—The services of Third Grade Sub-Assistant Surgeon Dwarkanath Goopto, a Supernumerary at the Presidency, are placed at the disposal of the Government of the North-Western Provinces.

The 2nd March 1872.—Captain Reginald Justus Wimberley, Officiating District Superintendent of Police, Howrah, having resigned his appointment under this Government, his services are placed at the disposal of the Government of India, in the Military Department.

C. BERNARD,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 24th February 1872.—It is hereby notified that under Section 6 of Act XIX. of 1871, the Lieutenant-Governor is pleased to direct that the Sessions Judge of Sarun, who has been appointed to be also Sessions Judge of Chumparun, will in future hold his court, for the purpose of the sessions trials of the latter district, at the station of Motecharee, and for the purpose of hearing criminal appeals either at the said station, or at the station of Chuprah in the district of Sarun.

C. BERNARD,

Offg. Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Financial Department, is republished for general information:—

No. 1561.—*Fort William, the 29th February 1872.*—*Leave and Allowances.*—The following General Order of the Government of India, in the Military Department, No. 293, dated the 28th March 1871, is republished, as applicable to Subordinate Medical Officers in civil employ:—

The Right Hon'ble the Governor General in Council is pleased to notify that whenever Members of the Subordinate Medical Department, including Hospital Assistants, Hospital Apprentices, and Native Medical Pupils, proceed to any other station than their own for the purpose of undergoing an examination for promotion to a higher grade, such movements shall be considered as "on duty," entitling them to free passages to their destination and a free return passage, if the examination be successfully passed. If they fail to pass, however, the candidates must defray the expenses of their passage back to the stations whence they came.

When necessitated to march, in the absence of any other mode of conveyance, these Medical Subordinates will be entitled to the field allowance and batta prescribed for their grades in G. G. O. No. 550 of 1868.

This order is applicable to the three Presidencies.

C. BERNARD,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 28th February 1872.—It is hereby notified that, in the exercise of the power vested in the local Government by Section 10 of Act VI of 1871, (the Bengal Civil Courts' Act), the Lieutenant-Governor of Bengal has been pleased to vest the undermentioned officers in the district of Cachar, and in the divisions of Assam, Chota Nagpore, and Cooch Behar, with the civil court powers noted below:—

Officers.	Powers with which vested by this notification.
<i>In the District of Cachar.</i>	
The Deputy Commissioner of the district ...	Power of a District Judge.
Mr. H. H. Metcalfe, Extra Assistant Commissioner of Hylakandy ...	„ „ Moonsiff.
„ W. K. Clementson, Deputy Magistrate and Deputy Collector ...	„ „ Moonsiff.
<i>In the Assam Division.</i>	
The Judicial Commissioner of the division...	Power of a District Judge in the Assam division and in the district of Goalparah.
<i>In the District of Kamroop.</i>	
The Deputy Commissioner of the district ...	Power of a Subordinate Judge.
Mr. A. C. Campbell, Assistant Commissioner of Burpettah	„ „ Subordinate Judge.
„ C. J. Cowie, Extra Assistant Commissioner	„ „ Moonsiff.
„ W. R. Davies, Deputy Magistrate and Deputy Collector ...	„ „ Moonsiff.
<i>In the Khasi and Jynteah Hills.</i>	
The Deputy Commissioner of the district ...	„ „ District Judge.
Mr. J. B. Shadwell, Extra Assistant Commissioner	„ „ Moonsiff.
<i>In the District of Luckimpore.</i>	
The Deputy Commissioner of the district ..	„ „ Subordinate Judge.
Captain A. N. Philips, Assistant Commissioner of North Luckimpore ...	„ „ Subordinate Judge.
<i>In the District of Sebsaugor.</i>	
The Deputy Commissioner of the district ...	„ „ Subordinate Judge.
Mr. P. T. Carnegy, Assistant Commissioner of Jorehaut	„ „ Subordinate Judge.
Lieutenant L. Blathwayt, Assistant Commissioner of Golaghat ...	„ „ Moonsiff.
Captain W. G. Maitland, Assistant Commissioner	„ „ Moonsiff.
<i>In the District of Durrung.</i>	
The Deputy Commissioner of the district ...	„ of Subordinate Judge.
Lieutenant M. O. Boyd, Assistant Commissioner of Mungledye ...	„ „ Subordinate Judge.
Mr. R. Lea, Extra Assistant Commissioner	„ „ Moonsiff.
„ R. A. Fisher, Extra Assistant Commissioner	„ „ Moonsiff.
<i>In the District of Nowgong.</i>	
The Deputy Commissioner of the district . .	„ „ Subordinate Judge.
Baboo Goonabhiram Surma Burrooah, Extra Assistant Commissioner ...	„ „ Moonsiff.
<i>In the Chota Nagpore Division.</i>	
The Judicial Commissioner of the division...	„ of a District Judge in all the districts of the division.
<i>In the District of Hazareebaugh.</i>	
The Deputy Commissioner of the district ...	Power of Subordinate Judge.
Mr. A. G. Wilson, Assistant Commissioner	„ „ Moonsiff.
Captain W. Hopkinson, Assistant Commissioner	„ „ Moonsiff.
Mr. C. A. S. Bedford, Extra Assistant Commissioner of Burhee ...	„ „ Moonsiff.
„ N. Campbell, Extra Assistant Commissioner, Pachumba ...	„ „ Moonsiff.
Baboo Gunganund Mookerjee, Extra Assistant Commissioner ...	„ „ Moonsiff.

Officers.	* Powers with which vested by this notification.
<i>In the District of Lohardugga.</i>	
The Deputy Commissioner of the district ...	Power of Subordinate Judge.
Mr. G. K. Webster, Assistant Commissioner ...	„ „ Moonsiff.
Captain N. Lewis, Assistant Commissioner ...	„ „ Moonsiff.
Mr. L. R. Forbes, Extra Assistant Commissioner of Palamow ...	„ „ Moonsiff.
<i>In the District of Maunbhoom.</i>	
The Deputy Commissioner of the district ..	„ „ Subordinate Judge.
Captain C. H. Garbett, Assistant Commissioner ...	„ „ Moonsiff.
„ W. L. Samuells, Assistant Commissioner ...	„ „ Moonsiff.
Mr. H. W. Mackenzie, Extra Assistant Commissioner, Govindpore ...	„ „ Moonsiff.
Baboo Bemolanund Mookerjea, Extra Assistant Commr. ...	„ „ Moonsiff.
<i>In the District of Singbhoom.</i>	
The Deputy Commissioner of the district ...	„ „ Subordinate Judge.
Mr. S. J. Manook, Civil Medical Officer and Sub-Assistant Commissioner ...	„ „ Moonsiff.
<i>In the Cooch Behar Division.</i>	
The Commissioner of the division ...	Power of District Judge in the districts of Darjeeling and Julpigoree.
<i>In the District of Goalparah.</i>	
The Deputy Commissioner of the district ...	Power of Subordinate Judge.
Baboo Poornanund Surma, Extra Assistant Commissioner ...	„ „ Moonsiff.
<i>In the District of Darjeeling.</i>	
The Deputy Commissioner of the district ...	„ „ Subordinate Judge.
Major W. H. J. Lance, Assistant Commissioner ...	„ „ Moonsiff.
Mr. J. F. Campbell, Extra Assistant Commissioner, Terai ...	„ „ Moonsiff.
<i>In the District of Julpigoree.</i>	
The Deputy Commissioner of the district ...	„ „ Subordinate Judge.
Mr. F. Grant, Extra Assistant Commissioner of Falacotta ...	„ „ Moonsiff.
Baboo Denonath Mookerjea, Personal Assistant to the Commissioner ...	„ „ Moonsiff.

C. BERNARD,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st March 1872.—It is hereby notified that the former boundaries of the Mudhoobuny Cum Bhawarah Union, under Act VI. (B.C.) of 1868, have been changed in consequence of the exclusion of the suburbs of Bhawarah from the limits of the town of Mudhoobuny.

The boundaries will, therefore, now stand as follows:—

The town of Mudhoobuny is bounded on the north by the old stream of the river Komla, Jagutpore, Ram Lal's tank, and Mangranni; on the east by Ranti Tolah Mangranni; on the south by Chutahari river, bridge on same, and embankment running from Balanath bridge to Ranti; and on the west by the old stream of Komla, Sapta, Kasera tank, and Rudhah Putwah bridge.

C. BERNARD,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

No. 87.

The 4th March 1872.

Notification.—The following Resolution recorded by the Lieutenant-Governor of Bengal in regard to the Local and Provincial Receipts, Outlay, and Works, connected with Canals, Roads, and Ferries, is published for general information:—

No. 403.

Extract from the Proceedings of the Lieutenant-Governor of Bengal in the Public Works Department, Accounts, under date the 20th January 1872.

Read again the minute of the Lieutenant-Governor dated 23rd May 1871, which required a report by Messrs. H. Leonard and C. Bernard on the future sources of income available for expenditure on provincial and local works and the settlement of provincial and local claims to income from ferries and tolls and other matters relating to provincial and local works.

Read also the joint report dated 15th June 1871 by Messrs. H. Leonard and C. Bernard on the subject of the above minute.

RESOLUTION.—The Lieutenant-Governor approves of the recommendation made in the 11th paragraph of the report to the effect that the gross receipts of toll collections on the Nuddea Rivers, the Calcutta Canals, and the Backergunge Canals shall be credited as Provincial Revenue in the Public Works Department, and that all outlay on the toll collections, and the maintenance and improvement of these channels, shall be met from the Public Works Provincial Budget grant; the Public Works Provincial Budget for the year 1872-73 will therefore be prepared accordingly.

2. The collections from these canals will be made by the existing staff of Collectors who will retain their present position in respect to Commissioners of Divisions in all revenue matters, but will render their accounts direct to the Controller, Public Works Accounts, instead of, as at present, to the Accountant-General, Bengal: this change will take effect with the submission of the accounts for the month of January 1872.

3. In order to bring the entire receipts and outlay of the year 1871-72 into the Public Works books the necessary transfer of all receipts and outlay hitherto charged to the several funds concerned since the 1st April 1871 will be made between the Accountant-General, Bengal, and the Controller, and the separate funds of gross toll collections for each canal and river will be closed in the Accountant-General's books as from the 31st March 1871, the balance on that date being carried to the "Provincial Reserve Fund."

4. The Controller of Public Works Accounts will keep in his office a separate account of the receipts and charges of each canal or river, and will submit an annual review of the same to the Secretariat of this office, furnishing a copy also to the Board of Revenue for remark and suggestions.

5. The Lieutenant-Governor also approves of the recommendation made in paragraph 17 of the report to the effect, and directs that the following

roads shall in future be classed as provincial and maintained from Provincial Funds:—

	Miles.
(1.) Grand Trunk Road from Calcutta <i>via</i> Phultaghaut to the Benares Frontier ...	406
(2.) From Grand Trunk Road to Patna <i>via</i> Gya ...	98
(3.) From Dinapore to the Railway Station ...	4
(4.) From Grand Trunk Road <i>via</i> Hazareebaugh to Dorunda ...	80
(5.) From Midnapore to Raneeunge ...	96
(6.) The Orissa Trunk Road from Calcutta <i>via</i> Midnapore to the Ganjam Frontier ...	229
(7.) From Pooree to Cuttack ...	52
(8.) From Cuttack <i>via</i> Ungool to the Sumbulpore Frontier ...	85
(9.) The Assam Trunk Road from Goalpara to Debrooghur and thence to Suddya ...	469
(10.) From Gowhattya to Chutack or Sylhet <i>via</i> Shillong ...	114
(11.) Naga Hill Road from Golaghat to Samoogoodting ...	72
(12.) Garrow Hill Roads, <i>viz.</i> , Tara and Harigony, Daloo Roads ...	50
(13.) The Cachar Trunk Road from Sylhet <i>via</i> Cachar to Muni pore Frontier ...	100
(14.) The Chittagong Trunk Road from the Megna River to Chittagong ...	128
(15.) The Darjeeling Trunk Road from Caragolah Ghaut to Darjeeling ...	175
(16.) From Titalya to Julpigooree and thence to Cooch Behar Frontier ...	45
(17.) From Patna to Mozuffurpore ...	34
(18.) Calcutta and Jessore Road ...	67
(19.) From Cossipore to Dum-Dum ...	3
(20.) From Calcutta to Diamond Harbour ...	22
(21.) Calcutta Maidan Roads, including Strand Bank Road from Chandpal Ghaut to Kidderpore Bridge	12

Total ... 2,341

6. The cost of maintenance and improvement of these roads will be borne by Provincial Funds; works on all other roads will be charged to Local or District Funds.

7. The cost of maintaining ferries on provincial roads will be provided in the Public Works Budget, and the amount of all collections on such roads will be credited in the accounts as Public Works Revenue. The actual realization of revenue will for the present remain in the hands of either Civil or Public Works Officers as now existing, and the adjustment of all arrear charges since the 1st April last will be made by transfer in the books of the Accountant-General, Bengal, and Controller of Public Works Accounts, but receipts and charges from the 1st January 1872 will be carried direct to the proper head of accounts.

ORDER.—Ordered, that a copy of the above be forwarded to the Secretary to the Board of Revenue and to all Commissioners of Divisions and Superintending Engineers of the several Circles in Bengal for information.

Ordered, also, that a copy of the above be forwarded to the Accountant-General, Bengal, and to

the Controller of Public Works Accounts, Bengal, for guidance, in view to the issue of such subsidiary orders as may be necessary to give effect to the adjustment of the receipts and charges alluded to.

No. 88.

The 4th March 1872.

Notification.—The following Resolution recorded by the Lieutenant-Governor of Bengal in regard to matters connected with the operations of the District Road Cess Act in the districts to which its provisions have been applied, and to the management of local works in other districts, is published for general information:—

No. 1009.

Extract from the Proceedings of the Lieutenant-Governor of Bengal in the Public Works Department, Accounts, under date the 23rd February 1872.

Read the Resolution of this Government in the Public Works Department, Accounts, No. 403 of the 20th January 1872, determining the rivers, canals, and roads which are in future to be maintained from Provincial Funds.

Read also the District Road Cess Act No. X. of 1871.

Read again Notifications of this Government in the Revenue Department, dated respectively the 15th August and 5th September last, published at pages 1565 and 1671 of *Calcutta Gazette*, dated the 16th August and 6th September 1871, putting in force the abovementioned Act in certain districts.

Read also Circular of this Department, No. 4, dated the 12th ultimo, containing the views and orders of the Lieutenant-Governor relative to the future control and management of the Road and Ferry Funds in Bengal.

RESOLUTION.—In the Resolution first above mentioned orders have been issued as to the rivers, canals and roads which are in future to be maintained from Provincial Funds, and it has been ruled that all other rivers, canals, and roads, excepting irrigation canals, shall be maintained at

Jessore	Presidency Division.	the cost of Local or District Funds.
Nuddoa ...	...	
24 Pergunnahs	Dacca "	In the case of the 16 districts marginally noted, to which the provisions of Act No. X. of 1871, the District Road Cess Act, have been applied in the Notifications quoted at the
Dacca ...	...	
Furzedpore	Burdwan "	
Hooghly, including Howrah ...	...	
Burdwan	Bhaugulpore "	
Bhaugulpore ...	...	
Monghyr	Rajshahye "	
Moorsheadabad ...	...	
Rajshahye	Orissa "	
Pooree ...	...	
Cuttack	Chittagong "	
Balasore ...	...	
Tipperah	Chota Nagpore "	
Hazareebaugh ...	...	

resolution, it is hoped that the road cess will soon furnish funds for the maintenance and improvement of district roads, rivers, and canals. It remains to constitute the several District Committees, and to fix the date from which the cesses shall take effect, and the cess years shall run under Section II. of the Act. In the remaining districts of these provinces, to which the Act has not yet been extended, and in some of which the Lieutenant-Governor understands that the Road and Ferry Fund Committees have fallen very much into disuse, His Honor is desirous that sufficient provision should be made by the appointment of committees to manage the funds available from

other sources and supervise the local works, and that the arrangements should be as far as possible assimilated to those under the District Road Cess Act.

2. In order, therefore, to give effect to these views, the Lieutenant-Governor has decided to constitute in each district a committee similar to that contemplated by Part V. of the District Road Cess Act, of which the Magistrate and Collector of the district will be *ex-officio* Chairman.

3. In all matters relating to the outlay of funds, the transaction of business, and the maintenance and improvement of works, the powers and functions of committees formed under this order will be similar to those of committees formed under the District Road Cess Act.

4. In regard to the formation of District Road Funds, *vide* Section LXXXII., the keeping of accounts, Section LXXXVII., and the prescribing of forms and rules, all orders of Government issued under the District Road Cess Act will be held to be so far as is possible equally applicable to all committees formed under these orders.

5. Towards meeting the necessary outlay of the committees, whether formed under the District Road Cess Act, or under these orders, the Lieutenant-Governor is pleased to make the following assignment of funds:—

1st.—The unexpended balance on the 31st March 1872 of the assignment made under proceedings of this Government in the Public Works Department, No. 2651 of the 16th June 1871, sanctioning the Local Fund Budget-Estimate of 1871-72.

2nd.—The proceeds of all public ferries, other than those on provincial roads or within the limits of any Municipality; and all existing road cess collections which may be due on and after the 1st April 1872.

3rd.—The proceeds of all tolls on roads, other than provincial roads or within the limits of any Municipality, which may be due on and after the 1st of April 1872, under Act VIII. of 1851.

In the case of ferries between adjoining districts the proceeds will be divided; it will rest with the Commissioner of the Division to regulate the amount which shall belong to each district.

6. No increase in the rates of toll to be levied, either at ferries or toll bars, shall be made, nor shall any increase in the number of toll bars be made, unless under the sanction of Government.

7. The Accountant-General, Bengal, will be instructed to close in his books from the 31st March 1872 the Amalgamated District Road Fund formed under the orders of this Government, No. 759, dated 30th April 1855, and to issue the needful instructions to the treasury officer of each district, to open from the 1st April 1872 a deposit account to be called the "District Road Account," to which will be paid in all sums accruing from the above sources and such other sources as may be available, and against which all payments will be made upon cheques

TO BE PEREMPTORILY SOLD on Saturday, the ninth day of March next, at the hour of 2 o'clock in the afternoon, by the Registrar of the High Court of Judicature at Fort William in Bengal, in its Original Jurisdiction, at the Town Hall, in pursuance of the decree made by the said High Court on the third day of March last, in the suit No. 83 of one thousand eight hundred and seventy-one, wherein Eliza White is plaintiff, and Ramloll Mookerjee is defendant.

The estate and interest of the said defendant Ramloll Mookerjee as mortgagee, under and by virtue of an Indenture of mortgage, bearing date the third day of June one thousand eight hundred and sixty-seven, made between Hurrynarain Day of Cornwallis Street, in Simlah, in the Town of Calcutta, of the one part, and the said Ramloll Mookerjee of the other part, and which Indenture of mortgage was executed in order to secure the said Ramloll Mookerjee, his heirs, representatives, and assigns repayment by the said Hurrynarain Day, his heirs, representatives, and assigns of the principal sum of Rupees thirty-seven thousand on the third day of June one thousand eight hundred and sixty-eight, and interest thereon at the rate of eighteen per cent. per annum by quarterly instalments. All that piece or parcel of land containing by estimation about sixteen cottahs a little more or less, situate, lying, and being at No. 4, Callyprosaud Dutt's Street, in Sonagachee, in the Town of Calcutta, and butted and bounded as follows:—on the north by the Government road called Callyprosaud Dutt's Street; on the south by the family dwelling-house of the late Mothoormohun Some; on the east by the dwelling-house of Surroopchunder Dutt; and on the west by the tenanted land of Nobinchunder Sircar.

Also all that piece or parcel of land held under a mourosee pottah, containing by estimation about two biggahs seven cottahs and eight chittacks, situate, lying, and being at Sulkea, in the district of Howrah, on the banks of the river Hooghly, and bounded as follows:—on the south by a Government drain and the house and premises occupied by the Howrah police section; on the west by the land of Juttedalhurry Holdar; on the north by the wall and land of Burnoo Khansamah; and on the east by the river Hooghly.

Also all that undivided one-fifth part or share, the whole being divided into five equal parts or shares of, in, and to all that dwelling-house, together with the piece of land thereunto belonging, containing by estimation about two cottahs and four chittacks, situate and being on the west side of and numbered in Sibnarain Dass's Street, in Simlah, in the Town of Calcutta, and butted and bounded as follows:—on the south by the family dwelling-house of the late Sibnarain and Roopnarain Sircar, deceased; on the east by the tenanted house and premises of the late Gungadur Bhattacharjee; on the north by the family dwelling-house of Madhub Chunder Roodur; and on the west by the family dwelling-house of the late Sibnarain Sircar.

Also all that piece or parcel of tenanted land, together with the tank therein, containing by estimation about ten biggahs and ten cottahs a little more or less, situate, lying, and being at No. 710, holding No. 223, sub-division No. 13,

division No. 3, at Talpooker, Baleaghattah, in Mouzah, Soorah, in Deehee Punchannogram, in the Zillah of Twenty-four Pergunnahs, and bounded on the south by the Government public road called Baleaghattah road; on the east by Talpooker lane; on the north by the house of Shaik Lall Mahomed; and on the west by the dwelling-house of the late Moonshee Hadaet Hossain.

Also at that piece or parcel of tenanted land known as Babec's Garden, containing by estimation about two cottahs, situate and being in Lower Circular Road in 24-Pergunnahs, and bounded as follows:—on the north by the Government lane and the house of Sheik Baboo Meah; on the south by the Government drain; on the east by the public road called the Circular Road and drain; and on the west by the tenanted land of the said Hurrynarain Day.

And also all that piece or parcel of land known as Babec's Baugan, containing by estimation about six cottahs, situate at Lower Circular Road, in Deehee Punchannogram, holding No. 1166, division 3, sub-division 22, and bounded on the north by the tank and land of the said Hurrynarain Day; on the south by the Government drain; on the east by the tenanted land of Bromomoye Dossee; and on the west by the house of Puddoo Meah, and the road called the Circular Road, and of and in the decree made by the said High Court in its Ordinary Original Civil Jurisdiction on the tenth day of June one thousand eight hundred and sixty-nine in the suit No. 189 of one thousand eight hundred and sixty-nine, wherein the said Ramloll Mookerjee is plaintiff, and the said Hurrynarain Day is defendant, and which suit was instituted by the said Ramloll Mookerjee for recovery of the said principal sum of Rupees thirty-seven thousand and interest then due on the said Indenture of mortgage in pursuance of the covenant for payment contained in the said judicature of mortgage, and by which decree the said Hurrynarain Day was ordered and decreed to pay to the said Ramloll Mookerjee the sum of Rupees forty-three thousand and eighty-nine two annas and eleven pie for principal and interest including (quarterly rents) at the rate of eighteen per cent. per annum from the said third day of June one thousand eight hundred and sixty-seven to the second day of June one thousand eight hundred and sixty-eight, and subsequent interest on the principal sum of Rupees thirty-seven thousand, at the rate of six per cent. per annum to the date of realization and costs on scale No. 1, with interest thereon from the date of taxation to the date of realization.

NOTE.—The two last mentioned properties, known as Babec's Garden, are subject to a prior mortgage, no part of the principal, interest, and costs payable under the decree has been realized.

For further particulars and the conditions of sale, apply to the Office of Messrs. Gillanders and Company, Attorneys for the plaintiff.

R. BELCHAMBERS,
Registrar.

HIGH COURT, ORIGINAL JURISDICTION;
Registrar's Office,
Calcutta, the 28th February 1872. (1124-2)

Public Zemindari Sale.

THE right, title, and interest of Ramsewak Missir and Raghonandan Missir, deceased, and Jadoonandan Missir, Insolvents, in the following valuable zemindaries, situate in the District of Ghazipore, in the North-Western Provinces, now vested in the Official Assignee, will be put up to auction sale at Ghazipore, adjoining the Collectorate compound, at noon on Friday, the 15th day of March 1872, by the undersigned :—

Lot.	Names of Talookas.	Names of Mouzahs appertaining to each Talooka.	Area of Insolvents' share.	Jamma of Ditto.	Government Revenue payable for Ditto.
			B. K. D.	Rs. As. P.	Rs. As. P.
1	Talooka Buxoopoor, Pergunnah Ghazipoor.	Buxoopoor	337 10 5	930 9 0	576 5 0
2	Talooka Chillar, Pergunnah Sydpoor	Chillar and Kirpalchuk	1,009 17 11	2,093 9 0	1,066 9 3
		Luchmanpoor and Sirkitha	480 18 0	1,095 6 6	558 12 3
		Total	1,580 15 11	3,188 15 6	1,625 5 6
3	Talooka Flingootar, Pergunnah Mahaitch	Flingootar	1,585 11 5	4,407 6 3	2,663 13 3
		Runpoor	598 13 10	1,716 13 3	1,025 15 0
		Total	2,184 4 15	6,124 3 6	3,688 12 3
4	Talooka Nooroodipoor, Pergunnah Khanpoor.	Nooroodipoor	1,481 9 1	4,115 0 3	1,833 2 6
5	Talooka Mundra, Pergunnah Shadiabad	Puttee Munsa Rae	264 11 10	996 6 3	390 9 10
		Puttee Oomrao Rae	399 16 10	1,182 5 3	654 12 5
		Puttee Daswant Rae	213 10 5	683 4 0	220 14 8
		Puttee Kemar Rae	149 19 5	400 6 0	190 12 1
		Mouza Dhamraon	86 12 0	196 6 3	69 4 3
		Mouza Hamzapoor	177 13 0	331 1 3	154 11 0
		Total	1,292 2 10	3,849 13 0	1,581 0 2

For conditions of sale and further particulars, apply at the Office of

BUXAR,
The 16th February 1872.

PHILIP W. CARTER,
Official Assignee's Agent, Buxar.
(1108-4)

Estate of Obhoy Churn Sen, deceased.

NOTICE is hereby given that Sagore Dutt and Sham Churn Sen, both of this city, to whom, as the Executors named therein, Probate of the last Will and Testament of Obhoy Churn Sen, late of Calcutta, deceased, was, on the twenty-second day of December one thousand eight hundred and sixty-two, granted by the High Court of Judicature at Fort William in Bengal, in its Testamentary and Intestate jurisdiction, have, pursuant to the provisions of Section XXX of Act XXIV of 1857 of the Legislative Council of India (The Administrator-Generals' Act, 1867) by an instrument in writing under their hands, bearing date the sixth day of November one thousand eight hundred and seventy-one, transferred to the Administrator-General of Bengal all estates and interests vested in them, the said Sagore Dutt and Sham Churn Sen, by virtue of the said Probate. Dated this twenty-first day of February one thousand eight hundred and seventy-two.

ROBERTSON, ORR, HARRISS, AND FRANCIS,
Solicitors and Proctors,
(1114-3) Calcutta.

Just Published.

SECOND and revised Edition of the Uncovenanted Civil Service Code, containing the Leave, Acting Allowance, Pension, Travelling, and other Rules, corrected up to 29th February 1872. Price, Rs. 2 and 4 annas, inclusive of postage. Apply to Baboo Bholanath Sen, Assistant, Bengal Accountant-General's Office, Calcutta.

(1130-3)

In the Court of the Judge of the District of Shahabad.

Notice.

UNDER SECTION 250, INDIAN SUCCESSION ACT, 1865.

IN the matter of the Estate of Robert Smith Coombs, Esq., deceased.

Whereas an application under the Indian Succession Act, 1865, for Probate of the Will, dated the 6th day of December 1869, of Robert Smith Coombs, Esq., deceased, late of Buxar, has been made by Charles James Coombs and Mary Ann Bock, and whereas Wednesday, the 13th March 1872, has been fixed for the hearing of this case, notice is hereby given that any person having any interest in the administration of the estate of the said deceased may, if he desire, appear in this Court on the said 13th day of March 1872, and show cause why the application of the said Charles James Coombs and Mary Ann Bock, both of Buxar, should not be granted.

A. J. ELLIOT,
Judge.

SHAHABAD DISTRICT COURT,
The 16th February 1872.

(1113-3)

WASTE LAND RULES.

Being Chap. XXVI. of the Rules of the Board of Revenue

Price, 4 annas. Packing and postage charges, 2 annas extra.

Calcutta : Office of Supdt. of Government Printing,
No. 8, Hastings' Street.

Soom Tea Company, "Limited."**NOTICE.**

AN Extraordinary General Meeting of the Shareholders of the above Company will be held at the registered office of the Company, Darjeeling, on Saturday, the 30th of March 1872, at 4 P.M., to take into consideration the proposals contained in the letter of the Manager dated 4th February 1872, circulated with the last published report.

By order of the Directors,
WM. LLOYD,
Secretary.

DARJEELING,
The 24th February 1872. (1121—2)

Regulations for conducting the Musketry

Instruction of the Native Troops armed with the Enfield Rifle—published by authority. Price, 1 Re.; postage, 3 as. extra.

Apply at the Office of Supdt. Govt. Printing, Calcutta.

The Indian Financial Almanack for 1872,

Price 4 annas; postage 1 anna.

Selections from Unpublished Records of Government for the years 1748 to 1767 inclusive. Relating mainly to the social condition of Bengal With a Map of Calcutta in 1784. By the Rev. J. Long, Member of the Government Record Commission. Price Rs. 5; packing and postage 1 Rupee extra.

Selections from Calcutta Gazettes of the years 1816 to 1823 inclusive, showing the political and social condition of the English in India upwards of fifty years ago. By Hugh David Sandeman, C.S., Accountant-General, Bengal, and Member of the Record Commission. Volume I, 3 Rs., and Volumes II, III, IV, and V, at 5 Rs. each; packing and postage 1 Rupee extra.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta.

Just Published.

Bengal Official Army List.

Corrected up to 1st January 1872.

THE Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-official Supplement, containing the latest corrected Civil List, &c. &c. Price Rs. 5, and 8 annas extra for packing and postage.

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drawn as provided for in Section LXXXV. of the District Road Cess Act. So soon as the road cess under the new Act shall be declared to be leviable in any district, the road cess collections otherwise made in the financial year then past will be paid over to the District Road Fund as required by Section LXXXIII. of the Act.

8. In respect to actual supervision and carrying on of works under the District Road Committee, as but few districts would be able to bear the cost of, or even to obtain, an efficient staff of Engineers, the Lieutenant-Governor is prepared to take the needful steps for reorganizing the Public Works Establishment of this province, so as to ensure that a "District Engineer" of the rank of an Executive Engineer, or an Assistant Engineer, shall be attached to each full-sized district, who will, together with the provincial work, undertake the executive supervision of all district road works under the general control of the District Road Committee, and under such special rules as may from time to time be issued in accordance with Section XCVII. of the District Road Cess Act. The outlay on works carried out will be adjusted upon a monthly schedule of charges to be submitted to the committee by the District Engineer supported by all needful vouchers. Separate orders will be issued regarding the appointment of the committees and the adjustment of the cost of establishments when replies are received to the Circular No. 4 of 12th ultimo, read above of which a copy is annexed to this Resolution. Meantime it is to be understood that the assignment to the District Committees of ferry and other funds under this Resolution is subject to such charge against those funds on account of the Engineer Establishment as the Lieutenant-Governor may find it necessary to impose.

9. In making over to the several District Road Committees the unexpended portion of the assignment of the year 1871-72, together with road and ferry fund collections, as per paragraph 5 of this Resolution, it is expected that sufficient provision will be made for carrying on all needful works till the close of the rainy season of the current year, after which it is expected that in those districts where the District Road Cess Act of 1871 is in force cess collections will be available. In those ordinary and tolerably rich districts where the Act has not yet been enforced, it must be considered whether the source of income made over under paragraph 5 of this Resolution will suffice for the present to carry on needful works. If not, the Commissioner should represent the matter in time, in order that the District Road Cess Act may be introduced as soon as possible.

10. If any of the above classes of districts have spent all their allotments of the current year and are in urgent want of money to carry on to the rains, works in actual progress, they may send up through the Commissioner of the Division a statement showing—

1. Money assigned for 1871-72.
2. Total amount actually spent to date and balance.
3. Probable receipts from the sources of revenue now made over during the months of April, May, and June next.
4. Total available to end of June.
5. Works in hand, for which money is required, state of each work, and amount to be spent on each to the end of June.
6. Amount for which application is made for each work.

11. There will remain the poor districts, such as some of those of Chota Nagpore, to which the Lieutenant-Governor will be prepared to make special allotments so far as may be possible for the year 1872-73, on the receipt of special application.

12. As soon as possible after the formation of the several District Committees, or before the 1st July next at latest, an estimate of the income and expenditure of the District Road Fund for the ensuing year should be prepared as required by Section LXI., and dealt with in accordance with the provisions contained in Section LXXI. of the District Road Cess Act.

13. His Honor the Lieutenant-Governor has been pleased to rule that all correspondence connected with the District Road Cess Act of 1871 shall, so far as it relates to the levying of cesses and the appointment of committees, be conducted by Commissioners of Divisions in communication with the General Branch of this Secretariat, and so far as it relates to the execution of works, the establishment to be employed thereon, the forms of accounts and the expenditure of funds, with the Public Works Branch of this Secretariat.

14. The Lieutenant-Governor thinks that it might be very desirable that the works of large Municipalities which employ professional agency should be brought under the same system as the district works, and begs that the Municipalities may be consulted and their views reported.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the General Branch of this Secretariat for the issue of further orders in respect to the constitution of committees and the fixing the date of the cess year as soon as possible.

That a copy be forwarded to the Commissioners of all Divisions for information and guidance.

That a copy be forwarded to the Accountant-General, Bengal, for guidance in respect to paragraph 7.

Also that a copy be forwarded to all Superintending Engineers and to the Controlier, Public Works Accounts, Bengal, for information.

ESTABLISHMENT.

No. 89.

The 4th March 1872.

Notifications.—Mr. R. L. Locke, Assistant Engineer, First Grade, joined the Dinapore Division on the 22nd February 1872, afternoon.

No. 90.

Mr. J. T. Simpson, Assistant Engineer, Second Grade, attached to the First Presidency Division, passed in the Lower Standard on the 5th February 1872.

No. 91.

Transfer.—Lieutenant N. Arnott, R.E., Assistant Engineer, Second Grade, attached to the

Dacca Division, is transferred from the General to the Irrigation Branch.

—
No. 92.

Notification.—Sub-Conductor W. J. Herdman, Supervisor, First Grade, joined the Ranghur Division on the 23rd February 1872, afternoon.

—
No. 93.

Transfer.—Mr. W. Girling, Supervisor, First Grade, from the Dum-Dum to the Second Presidency Division.

—
No. 94.

Posting.—Baboo Bhuggobutty Churn Mookerjee, Overseer, First Grade, is posted to the Rajshahye Division.

—
No. 95.

The following Order issued by the Government of India, Public Works Department, is republished for information:—

No. 107 of the 26th February 1872.—Baboo Nundo Lal Nundy is appointed an Accountant of the Fourth Grade, with effect from the 9th December 1871, and posted to the Office of the Executive Engineer, First Presidency Division, Calcutta, from the 22nd instant.

—
No. 96.

The 5th March 1872.

Transfers.—Baboo Brojolall Bhadoory, Supervisor, Second Grade, from the Dacca to the Midnapore Division.

—
No. 97.

Baboo Gopaul Chunder Bose, Supervisor, First Grade, from the Midnapore Division to the South-Eastern Circle.

—
LOCAL,—COMMUNICATIONS.
—

No. 98.

The 5th March 1872.

Declaration under Section VI. of Act X. of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, viz. for the construction of a portion of the line of road proposed from Lakutia to Madaripur *via* the villages of Lakutia, Chhatia, Hijla, Mohangunj alias Rohimgang, Mohangong, Rohamutpur, Manikathe, Dwarika, Rakudia, within the Pergunnah

of Chandradeep, and the villages of Rohutkathi, Sikarpur, Joyasree, Barta, Shanior, Bamrail, and Batagore, within the Pergunnah of Bangorarah, in the District of Backergunge, it is hereby declared that, for the above purpose, a piece of land measuring, more or less, 11 miles 520 feet in length and 80 feet in breadth is required within the aforesaid villages in the District of Backergunge.

A plan of the land has been made, and may be inspected at the Office of the Magistrate of Backergunge.

This Declaration is made, under the provisions of Section 6 of Act X. of 1870, to all whom it may concern.

By order of the Lieutenant-Governor of Bengal,

H. LEONARD, C.E.,

Offg. Secy to the Govt. of Bengal, P. W. D.

—
Irrigation.
—

—
ESTABLISHMENT.
—

—
NOTIFICATION.
—

No. 53.

The 28th February 1872.

Postings.—Mr. H. Herd, Temporary Sub-Engineer, Third Grade, to the Soane Circle.

—
No. 54.

The 1st March 1872.

Mr. H. Draper, Temporary Supervisor, First Grade, to the Soane Circle.

—
No. 55.

The 5th March 1872.

Lieutenant N. Arnott, R.E., Assistant Engineer, Second Grade, to the Soane Circle.

—
No. 56.

The following Order issued by the Government of India, Public Works Department, is republished for information:—

No. 110, dated 28th February 1872.—Lieutenant F. F. Cotton, R.E., is re-appointed to the Public Works Department as an Executive Engineer of the Fourth Grade, and posted to the Irrigation Branch in Bengal

F. T. HAIG, Lieut.-Col., R.E.,

*Offg. Joint-Secy. to the Govt. of Bengal,
in the P. W. D., Irrigation Branch.*

High Court Notices.

Circular Orders by the High Court of Judicature at Fort William in Bengal.

CIRCULAR MEMO. No. 4.

Dated Calcutta, the 16th February 1872.

IN the Notice circulated with Circular Memorandum No. 2, dated

HIGH COURT, &c., 21st February 1870, after the words "*viz.*"

Rs. 2 for each person to be served,"

READ—

"plus 6 annas on account of the Sheriff's Native Officers."

By order of the High Court,

F. B. PEACOCK,
Registrar.

No. 6.

To all District Judges and Judicial Commissioners.—
(dated Calcutta, the 10th February 1872.)

ARE requested to have the following alteration

HIGH COURT, &c.,
CIVIL SIDE.

Present:

The Hon'ble Sir R. Couch, Kt.,
Chief Justice.

The Hon'ble G. Loch,
H. V. Bayley,
F. B. Kemp,
Louis S. Jackson,
A. G. Macpherson,
E. Jackson,
F. A. Glover,
D. N. Muter,
W. Ainslie,
Judges of the Court.

made in the first portion of clause (9), paragraph 6 of Circular Order No. 9, dated 6th April 1871:—

For—

"The Court should in all cases obtain the proof which is above described as requisite, according to the case," &c.

READ—

"The proof which is above described as requisite, according to the case, may be," &c.

By order of the High Court,

F. B. PEACOCK,
Registrar.

Departmental Notices.**Revenue Survey Department.****No. 31.**

ON the 5th instant MR. FREDERICK WILLIAM KELLY, Revenue Surveyor, Second Grade, doing duty in the Head-Quarters' Office, Calcutta, passed by the First or Lower Standard of Vernacular examination laid down in G. O., Military Department, No. 734, dated 9th September 1864.

D. C. VANRENEN, Col., R. A.,

Supdt. of Revenue Surveys, Upper Circle.

CALCUTTA,

The 26th February 1872.

Notification.

DEPUTY COLLECTOR BABOO KALLY CHURN GHOSE has been placed in charge of the Alipore Treasury, and authorised to draw bills on other public treasuries.

H. COCKERELL,
Offg. Commissioner.

COMM'R'S OFFICE, PRESIDENCY DIVN.,
Calcutta, the 15th February 1872.

Notification.

BABOO RAMAKHOY CHATTERJEE has been placed in charge of the Midnapore Treasury, and authorized to draw bills on other treasuries.

C. T. BUCKLAND,
Commissioner.

COMM'R'S OFFICE, BURDWAN DIVN.,
The 1st March 1872.

Notice.

MOULVIE ARDOOL GHUFOOR, Deputy Collector, has been placed in charge of the Sylhet Treasury, and authorized to draw bills on all other treasuries.

F. B. SIMSON,
Commissioner.
DACCA COMM'R'S OFFICE,
The 12th February 1872.

Opium Notification.**No. 140C.**

NOTICE is hereby given that the Fourth Sale of Opium, the provision of 1870-71, will be held at the Government Opium Sale-room, No. 2, Banks-hall Street, on Wednesday, the 3rd April 1872, at 11 A.M., and will comprise 3,575 Chests, *viz.*—

Behar Opium	...	2,000
Benares ditto	...	1,575

Total Chests ... 3,575

2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 8th and 18th April respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Monday, the 8th April 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Thursday, the 18th April 1872.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates should circumstances render it expedient to do so:—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 6th May 1872	2,000	1,575	3,575
On or about Thursday, 6th June "	2,000	1,575	3,575
On or about Thursday, 4th July "	2,000	1,575	3,575
On or about Monday, 5th Aug. "	2,000	1,575	3,575
On or about Thursday, 5th Sept. "	2,000	1,575	3,575
On or about Tuesday, 1st Oct. "	2,000	1,575	3,575
On or about Wednesday, 6th Nov. "	2,000	1,575	3,575
On or about Thursday, 5th Dec. "	2,000	1,575	3,575
Total chests	18,000	12,800	28,800

By order of the Member in charge.

T. B. LANE, Secretary.

BOARD OF REV., FORT WILLIAM,
The 26th February 1872.

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1872, Mar. 30th ...	1 Box, Mr. R. Taylor, Oak Lodge, Dalhousie Hill, <i>vid</i> Loodiana, Punjab, India	... Meinam.
„ 9th ...	1 Parcel, A P	... Chinsurah.
„ 9th ...	7 Boxes, no mark	... Krishna.
„ 9th ...	1 Grindstone, C	... Ditto.
„ 23rd ...	2 Boxes, M N	... Mahratta.
„ 23rd ...	{ 11 Bars of Iron, } no mark 8 Pieces ditto, }	... Cathcart.
„ 23rd ...	10 Cakes of Spelter, M	... Ditto.
„ 23rd ...	2 Cases, C. N. and Co.	... Dacca.
„ 9th ...	1 Case, M V X O X	... Hindoostan.
„ 30th ...	1 Case, [G A & Co.] C L & Co.	... Oriental.
„ 30th ...	2 Drums, [X]	... Ditto.
„ 30th ...	1 Bag, R	... Meinam.
„ 30th ...	1 Bag, J E	... Ditto.
„ 30th ...	2 Cases, E J S	... Hindoostan.
„ 30th ...	1 Bundle, no mark	... Ditto.
„ 30th ...	2 Boxes, no mark	... Ditto.
„ 30th ...	1 Bag, no mark	... Ditto.
„ 30th ...	1 Case, [C S] 102	... Surat.
„ 30th ...	1 Parcel, [C B C]	... Burmah.
„ 30th ...	1 Keg, [S. S. & Co.]	... Ditto.

CALCUTTA CUSTOMS,
The 5th March 1872.

J. A. CRAWFORD, *Collector of Customs.*

NOTICE.

THE following Packages have been landed at the Custom House from the undermentioned Ships under the provisions of Section 52 of Act VI. of 1863. If the Goods are not cleared before the dates stated against each item, they will be sold for the realization of duty, wharf rent, and other charges, under Section 56 of Act VI. of 1863:—

Date of Sale.	Mark or Address of Packages.	Ships.
1872, April 15th ...	84 Broken pieces of Spelter, no mark	... Gryfe.
„ 27th ...	300 Cases, [J B B]	... Antoinette.
„ 27th ...	6 Cases, [37] A. J. and Co.	... Ditto.
„ 21st ...	880 Plates of Spelter [RB, W]	... Ghazecpore.
„ 21st ...	15 Pieces of Spelter, mixed marks	... Ditto.

CALCUTTA CUSTOMS,
The 5th March 1872.

J. A. CRAWFORD, *Collector of Customs.*

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse. 1872.	No., mark, and description.	Consignees.	Ships.
Feb. 26th ...	2 Cases, [C F N]	... Order	Serius.
" 26th ...	1 Case, [H A & M A] C & B	... "	Ditto.
" 26th ...	1 Case, addressed	... Major J. Hunter, 63rd Regiment.	Ditto.
" 26th ...	4 Cases, J H D S	... A. Butler	Ditto.
" 26th ...	1 Case, addressed	... W. R. Larminie	Ditto.
" 26th ...	2 Cases, [27] M. & Co.	... Order	Ditto.
" 26th ...	1 Case, [19] M. & Co.	... "	Ditto.
" 26th ...	1 Case, [6] M. & Co.	... "	Ditto.
" 26th ...	2 Cases, [26] M. & Co.	... "	Ditto.
" 26th ...	1 Case, [C S N]	... "	Ditto.
" 26th ...	3 Cases, [R. A. & Co.]	... "	Ditto.
" 26th ...	10 Packages, [X]	... Ahmuty & Co.	Ditto.
" 23rd ...	20 Cases, [H A D] A B	... Order	City of Calcutta.
" 23rd ...	1 Sample, L B	... "	Ditto.
" 22nd ...	3 Packages, addressed	... Collis & Co.	Roman Empire.
" 23rd ...	2 Packages, B C C	... Order	Duleep Singh.
" 23rd ...	3 Cases, addressed	... Lord Ulick Brown	Ditto.
" 23rd ...	6 Packages, J. G. & Co., W	... Order	Ditto.
" 23rd ...	9 Casks, M M D	... "	Ditto.
" 23rd ...	8 Casks, R C D	... "	Ditto.

CALCUTTA,

W. D. BRUCE, *Vice-Chairman.*

The 4th March 1872.

(1127—1)

Notice

Is hereby given that a lot of waste land, consisting of about 718 acres, situated in Mouzah Tingrai, Mehal Tingrai, District of Luckimpore, Assam, and bounded as shown at the foot of this notice, has been applied for under the rules for the sale of unassessed lands in the Lower Provinces of Bengal (chapter XXVI of the rules of the Board of Revenue). All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rs. 2-8 an acre on the 2nd day of May 1872, at the Office of the Deputy Commissioner of Luckimpore, Assam. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII of 1863.

W. C. S. CLARKE,

*Dy. Commr., Luckimpore.*DEBROOGURH DY. COMM'R'S OFFICE,
The 3rd February 1872.

Lot 1.

Boundaries.

North—Tingrai Nuddee.

South—Balijan Garden and a Path.

East—Chapori.

West—Tingrai Nuddee.

Notice

Is hereby given that the undermentioned lot of waste land, estimated to consist of about 2,000 acres, more or less, situate in Mouzah Ekora-tolli, Mehal Deenjoz, in the district of Luckimpore, and bounded as shewn at the foot of this notice, has been applied for under the "Rules for the sale of unassessed land in the Lower Provinces of Bengal," (Chapter XXVI of the rules of the Board of Revenue). All claims and objections in bar of the sale having been finally disposed of under the provisions of Act XXIII of 1863, the said lot will be put up to sale by auction to the highest bidder above the upset price of Rs. 5 an acre, on the 2nd May of 1872, at the office of the Deputy Commissioner of Luckimpore. The sale will be made in the manner, and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII of 1863.

W. S. CLARKE,

*Deputy Commissioner.*DY. COMM'R'S OFFICE, LUCKIMPORE,
The 1st February 1872.

1. Lot.

Boundaries.

North—Maijan River.

South—Sessa Nuddee and Ryotts' Basti lands.

East—Nadooa Grant.

West—Barra Bheel, Farlong Nuddee, and
Ryotts' cultivated lands.

Notice

Is hereby given that a lot of waste land, estimated to consist of about 150 acres, more or less situated in Mouzah Rungamatee, Zillah Seeksagur, and bounded as shown at foot of this Notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Provinces of Bengal," will be put up to sale by auction to the highest bidder, above the upset price of two rupees and eight annas per acre, on the 1st April 1872, at the Office of the Deputy Commissioner of Seeksagur, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863.

Boundaries of Lot.

North, Gela Bheel; South, Gur Allee; East, by a line drawn at right angles from the Gur Allee, where a pillar will be raised to the Gela Bheel, distant 3,600 feet; West, a line parallel to the eastern boundary and distant 1,800 feet from it.

A. C. CAMPBELL, Major,

Deputy Commissioner.

ZILLAH SEEKSAGUR, DY. COMMRS'S OFFICE,
The 20th December 1871.

Sheriff's Office, the 5th March 1872.

NOTICE is hereby given that the Third Criminal Session of the year 1872 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the Fourth day of April next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there to prosecute.

JOHN COWIE, Sheriff.

সরফ অফিস ১৮৭২ সাল ৫ মার্চ।

সকলকে সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের কোজদারী বিচার নিষ্পত্ত্য জন্য আগামি ৪ আপ্রিল বৃহস্পতিবার বেলা ১১ ঘটিকার সময় এবং যে পর্যন্ত সেশিয়ানের কার্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার টৌনহালে হাই কোর্টের আদালত ঘরে সন ১৮৭২ সালের তৃতীয় ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদীর বিরুদ্ধে কোজদারী মিছিল করিবেক তাহারা উক্ত স্থানে ঐ সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি সন ১৮৭২ সাল তারিখ ৫ মার্চ।

JOHN COWIE, Sheriff.

Nuddea Rivers.

Weekly Water Report shewing the least depth of water in the Bhagiruttee River for the week ending Friday, 23rd February 1872.

NAMES OF PLACES, &c.	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	4 6	
From thence to Jungipore, 9 miles ...	4 6	
From Jungipore to Berhampore, 47 miles ...	3 6	
From Berhampore to Cutwa, 50 miles ...	3* 0	* Boats drawing 4 feet can pass up and down easily.
From Cutwa to Nuddea, 46 miles ...	4 0	

Height of water on gauge at Berhampore on the 25th February 1872 above zero 5 feet 4½ inches.

T. H. WICKES, C.E.,

Exc. Engr., Nuddea (Local) Rivers Division.

BERHAMPORE,

The 26th February 1872.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee River for the week ending Friday, the 1st March 1872.

NAMES OF PLACES, &c.	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	4 6	
FROM		
Thence to Jungipore, 9 miles	4 6	
FROM		
Jungipore to Berhampore, 47 miles.	3 0	Boats drawing 4 feet can pass up and down easily.
FROM		
Berhampore to Cutwa, 50 miles.	3 0	
FROM		
Cutwa to Nuddea, 46 miles...	4 0	

Height of water on gauge at Berhampore on the 4th March 1872 above zero 5 feet 2½ inches.

T. H. WICKES, C.E.,

Exc. Engr., Nuddea (Local) Rivers Division.

BERHAMPORE,

The 4th March 1872.

Monthly Statement of Traffic passed through the Circular and Eastern Canals from 1st to 29th February 1872.

[illegible]

DEAPPA TOLL COLLECTOR'S OFFICE,
The 5th March 1872.

• Per bales,	† Per bales,	‡ Per hide,	§ Per bales,	¶ Per chest,	⌘ Per bales.
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J. F. GALIFFE,
Collector and Supervisor, Calcutta Canals.

MAPS OF THE SURVEY OF INDIA

Published at the Surveyor-General's Office, Calcutta,
during the month of January 1872.

Sole Agents in Calcutta, Messrs. Thacker, Spink & Co.

Description.	Size.	Price.	
		Unmounted.	
GENERAL MAPS.		Rs. As.	
Indian Atlas, Quarter Sheet, No. 10 S E	Super Royal. ...	0	12
Do., do. do. No. 3 S E	Do. ..	0	12
REVENUE SURVEY MAPS.			
Scale 1 Mile = 1 Inch.			
Sindh, Sheet No. 63	2 Sheets Super Royal.	1	8
Do., do. No. 99	2 Do. do. ...	1	8
District Mymensing, Main Circuit, No. 20 (Anastatic) ..	Double Elephant....	2	0
Do. do., do. do., No. 23 Do. ...	Atlas. ...	2	0
Do. do., do. do., Nos. 24 & 28 Do. ..	Do. ...	2	0
Do. do., do. do., No. 25 Do. ...	Do. ...	2	0
Do. do., do. do., No. 26 Do. ...	Imperial ..	2	0
Do. do., do. do., Nos. 29 & 30 Do. ...	Do. ..	2	0
TOPOGRAPHICAL SURVEY MAPS.			
Scale 1 Mile = 1 Inch.			
Chota Nagpore, Sheet No. 35	Double Elephant ...	1	0
Do. do., do. No. 43	Do. ...	1	0
Do. do., do. No. 62	Do. ...	1	0
Do. do., do. No. 67	Do. ...	1	0
Do. do., do. No. 68	Do. ...	1	0
Do. do., do. No. 72	Do. ...	1	0
Gwalior and Central India, Sheet No. 22	Do. ..	1	0
Do. do. do., do. No. 23	Do. ..	1	0
Do. do. do., do. No. 62	Do. ...	1	0
Do. do. do., do. No. 63	Do. ...	1	0
Bundelcund, Sheet No. 42	Do. ..	1	0
Do. do. No. 46	Do. ...	1	0
Do. do. No. 48	Do. ..	1	0
Do. do. No. 50	Do. ...	1	0
Khasia and Garrow Hills, Sheet No. 23 (2nd edition) ...	Do. ...	0	8
DISTRICT MAPS.			
Scale 8 Miles = 1 Inch.			
Skeleton map of the Chota Nagpore Division	2 Sheets D. Elephant	2	0
Scale 16 Miles = 1 Inch.			
Do. do. do. do.	Imperial ..	1	0
Scale 4 Miles = 1 Inch.			
District Kamroop.	Double Elephant ..	2	0
Scale 2 Miles = 1 Inch.			
Pergunnah Soonhut, District Balasore	Atlas ..	1	0
PLANS OF CANTONMENT, CITY & CIVIL STATION.			
Scale 6 Inches = 1 Mile.			
City and Environs of Meerut	4 Sheets Atlas ...	4	0

SURVEYOR-GENERAL'S OFFICE,
Calcutta, 4th February 1872.

H. L. THUILLIER, Colonel,
Surveyor-General of India.

CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4528	A 12783	100	Beharyloll Bose.
4529	A 69984	50	Tincowry Roy.
4531	A 42550	10	J. C. Cox.
4532	A 50005	50	Chumroo Sing and Narain Sing.
	" 49796	50	
	" 24659	50	
	" 56411	50	
	" 67731	50	
	" 66800	50	
	" 47533	50	
	" 49671	50	
	" 52625	50	
4533	A 78367	500	Shaik Tegally.
4534	A 80559	1,000	Coomar Sing Gya-pershad.
	" 67279	1,000	
	" 76875	1,000	Messrs. L. W. Toulmin and Co.
4535	A 17736	100	
4536	A 73951	1,000	
	" 85763	1,000	
	" 85764	1,000	
	" 85765	1,000	
	" 85766	1,000	
	" 85767	1,000	
	" 85768	1,000	
4537	A 27739	100	Alla Bux.
	" 58027	100	
	" 58026	100	
	" 58025	100	
4538	A 42366	50	Debandronath Dey.
4552	A 59336	100	Heraloll Seal.
4553	A 27157	100	Mohes Chunder Paul.
	" 27158	100	
	" 27159	100	
4554	A 41868	100	Heraloll Nundy.
	" 41127	100	
	" 41126	100	
	" 41125	100	
	" 35065	100	
	" 40271	50	
	" 31901	10	
	" 18458	10	
4555	A 69228	500	Rossomoy Ghose.
4556	A 64298	50	Kalachund Mondole.
	" 66294	50	
	" 65776	50	
	" 65812	100	
	" 65813	100	
4570	A 92923	1,000	Bhugwan Doss Agurwalla.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4539	A 40349	10	Messrs. Atkinson, Tilton and Co.
4540	A 61177	10	Mr. J. Toonee.
4541	A 28827	10	Messrs. Bennett and Co.
4542	A 95741	50	Luckhmechund Ra-khickha.
	" 18926	50	
4544	A 85512	50	Mirza Ibrahim Beg.
4546	A 57926	20	Ismail Khan.
4547	A 78151	50	Rundhaie Lal.
4549	A 16857	10	Benudbehary Sing.
4550	A 44887	10	Nobinchund Bural.
4551	A 92999	20	Bistoo Doss Ghose.
	" 85938	10	
4557	A 80835	20	Dwarkanath Bhunjo.
	" 91100	10	
	" 24632	10	
4558	A 91015	10	Briznath Sing.
4562	A 51066	10	Hurronath Seal.
4564	A 34298	100	Pitumber Shaha.
4567	A 63913	10	Messrs. Colvin, Cowie and Co.
	" 37019	20	
	" 56301	50	
	" 56302	50	J. Gibbon.
4568	A 31971	100	
4569	A 63597	50	Doorgadoss Doss and Woomachurn Doss.
<i>Wrongly joined.</i>			
		Rs.	
4543	A 13399	} 10	Koylas Chunder Banerjee.
	" 69397		
4545	A 09130	} 10	Auttol Behary Paul.
	" 72090		
4548	A 94150	} 50	Ramessur Mookerjee.
	" 94151		
4559	A 05682	} 20	Rahamuth Khow.
	" 05681		
4560	A 35884	} 50	Bunkim Chunder Chatterjee.
	" 35885		
4561	A 36842	} 10	Gunganarain Dhur.
	" 34908		
4563	A 65244	} 20	Syed Hossein.
	" 65243		

L. BERKELEY,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,

The 4th March 1872.

Postal Notice.

SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer.
Ceylon, Penang, Singapore, Hong-Kong, China, Japan, and Australia.	7 P.M.	9th Mar.	
Chittagong, Akyab, and Kyauk Phyoo.	7 ..	10th ..	Penang.
Rangoon and Moulmein ..	7 ..	10th ..	Burmah.
Guadar, Muscat, Bander Abbas, Linga, Bushire, Bagdad, and Bussorah.	7 ..	11th ..	
Madras and Ceylon ..	7 ..	13th ..	Golconda.

The next Overland Mail *via* Bombay will close on Friday, the 8th March 1872.

2. Book Post and Pattern Packets must be posted on the 7th.

N.B.—The letter box will close at 7 P.M. precisely, after which hour Overland letters fully prepaid and bearing extra postage stamp of two annas on each cover will be received up to 7.30 P.M., or bearing an extra postage stamp of four annas on each cover up to 8 P.M., and after 8 up to 9 P.M., by a Post Office Clerk at the East Indian Railway Station, Arineman Ghât.

W. H. McGOWAN.

Post-Master.

CALCUTTA,
The 5th March 1872.

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 24th February 1872.

Archer, Dr. C	Ludvise, F W
Barker, J C	Leythorne, F C
Barnes, F C	Lord, Mrs. A
Bartleman, Miss	Lepper, W
Brown, Mrs. M	Leggett, Mrs. A J
Bentley, W	Masterman, C
Birbeck, M	McCarthy, T C
Bromley, W B	Marsden, Mrs.
Barker, J H	Morey, W
Conolly, A	Maclean, F G
Cattrell, H	Madge, Mrs. M J
Crocker, Mr.	Mayer, G H
Caddy, A E	Middleton, G D
Clark, D	Manuel, L
D'Cruz, J F	Macwhister, Mrs.
Evangelist, D	Morrison, Mrs. T
Ewan, C H	Newton, Capt. C
Freeman, J	Purcell, A B
Fressanges, T J	Paires, R W
Francis, A	Peel, W
Fraser, J W	Rozario, Mrs. A
Fletcher, H	Robertson, G
Figuerd, S A	Rebbeck, J K
Goodenbury, Mr.	Rodrigues, Mrs. M A
Gutherty, E	Scott, R W
Grant, P W	Savage, E
Gibson, Lieut. E E	Saunders, Miss
Godfrey, N	Spankey, D
Gokool Nath Chatterjee	Stirling, Mrs. G
Hollingberry, Mrs. M A	Smith, J
Holmes, W	The Failand
Holet and Co.	The Supdt., Calcutta Found-
Heysham, Miss M	ling Asylum.
Hay, Mrs. W A	The Hony. Secy. of the
Hunter, G	Reform Association.
Hunter, R J	Williamson, Mrs. J
Johnston, D	Wais, Signor M
Jones, R	Wells, W. W. and Co.
Jackson, J T	Webb, Capt. E H
Kendall, C	Wadly, Mrs.
Kneller, H	Wallis, Mrs. E B

W. H. McGOWAN,

Post-Master.

CALCUTTA,
The 26th February 1872.

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 2nd March 1872.

Andrews, F.	Irving, Major-Genl.
Archer, A. O.	Jones, S.
Arnold, R. J.	Jury, Mrs.
Arnold, J.	Keemer, J.
Atkinson, Mrs. J.	Kelly, J.
Arrow-Smith, Mrs. A. A.	Kenny, N.
Brown, Mrs. E.	Kennedy, Mrs. E.
Burns, Capt. J.	Keating, B.
Barker, J. C.	Lane, Captain D. F. M.
Bernard, Mrs.	Lyons, Armr. Sergt.
Bradley, H.	Lloyd, E. H.
Campbell, J. W.	Lewis, W. J.
Card, A.	Massiem, Mrs.
Carris, Madame.	Mier, Coiroo.
Clifford, Mrs. B. H.	M. Pratapa C. Ebasha.
Clabon, G.	Mawson, W.
Clarke, Mrs. E. H.	McIntosh, J.
Chunder, M. C. & Co.	McClellan, J. B.
Daint, E.	Mantell, Mrs.
Dhurumsee Kanjee.	Nixon, P.
Douglas, deWet J. V.	Oakley, W. H.
Duffin, C.	O'Donoghue, C.
Daley, E. B.	Pine, J.
Drum, Inspector.	Parker, Surgn. C. R. G.
Ewor, J. B.	Ritchards, Mrs.
Forbes, Mrs. C.	Rouse, W.
Fraser, Mrs. M.	Raven, C. W.
Forbes, Mrs. Col.	Sladen, Major.
Griffin, A.	Simpson, J. F.
Gomes, Mrs. A.	Shave, E. D.
Goodall, Miss C.	Sandford, H.
Greene, J.	Saurie, Mrs. C.
Gerard, W.	Smith, E. B.
Grant, J. W.	Strettle, Mrs.
Godfrey, N.	Taylor, A. F.
Gomes, J. M.	The Manager, "Indian
Geary, Miss E.	Student."
Hunter, Dr.-Mr. Sergt.	Vincent, Mrs. M. E
Hill, W.	Verey, J. G.
Hooke, J.	Williams, Mrs. H.
Hoof, L. B.	Westropp, W. W.
	Wheeler, S.

W. H. McGOWAN,

Post-Master.

CALCUTTA,
The 4th March 1872.

Statement shewing the importation of Salt (private property) in bond and afloat on River Hooghly subject to Customs' duty on the 1st March 1872.

	Government Golahs.	Private Golahs.	Afloat.	Total.
	In Mds.	In Mds.	In Mds.	In Mds.
Liverpool Pangah ...	18,20,507½	98,858½	83,433½	20,02,799
Trapani Kurkutch ...	.....	.....	9,083	9,083
Bombay " ...	31,538	.....	28,804	60,342
Madras " ...	16,731½	.....	.....	16,731½
Arabian and Persian Gulf's Kurkutch and Muscat Rock ...	3,79,909	...	6,848	3,86,657
Total ...	22,51,585½	98,858½	1,29,086½	24,79,519½

By order of the Board of Revenue, L.P.,

J. A. CRAWFORD,

Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 5th March 1872.

Insolvent Notice.*Court for the Relief of Insolvent Debtors at Calcutta.*

In the matter of Charles } On Monday, the 26th
Henry Compton, an In- } day of February instant,
solvent. } it was ordered that the
matters of the petition of the said Insolvent be
heard on Saturday, the 4th day of May next, and
that the said Insolvent do then attend to be
examined before the said Court.

Gray and Sen, Attorneys.
Chief Clerk's Office, the 26th February 1872.

Miscellaneous Advertisements.**Notice.**

THE quit-rent of the undermentioned lease, in the district of Darjeeling, being in arrear, notice is hereby given that if the amount due from the location be not paid within two months from this date, the lease remaining unpaid will be resumed by Government under supplementary Rule I for grant of location at Darjeeling :—

No. of lease.	Name of lessee.	Amount.
		Rs. As. P.
176	G. B. Ward	... 50 0 0

B. W. D. MORTON,
Dy. Commissioner.

DY. COMM'R.'S OFFICE, DARJEELING,
The 12th January 1872.

Notice

Is hereby given that the lease of the undermentioned lime quarries, situated in the Khasi and Jynteah Hills, for three years, commencing from the 1st April 1872 and ending with the 31st March 1875 A.D., will be put up to public auction on the 30th March 1872, at 12 A.M., at the Deputy Commissioner's Office at Shillong, at the upset price mentioned opposite the mebals. The rent payable half-yearly in advance. Further particulars regarding lime quarries can be obtained by application to the undersigned :—

No.	Name of quarries.	Where situated.	Upset price.
			Rs. As.
1	Patharea Cherra	Bhawul in Khasi Hills	6,015 0
2	Rousemdereski	Maharam in ditto	795 0
3	Nokorea Cherra	Malaichamok in ditto	500 0
4	Oolhmeo Cherra	Jynteah Hills	5,000 0
5	Leemussoochu	Ditto	805 0
6	Mooralee Cherra	Ditto	208 0
7	Nongtholong	Ditto	1,008 0
8	Roopnath	Ditto	1,508 0
9	Choon Cherra, Letting Cherra, and Rowye.	Ditto	14,500 0

J. B. SHADWELL,
Extra Asst. Commr., in charge.
DY. COMM'R.'S OFFICE, KHASI AND JYNTEAH HILLS,
The 26th February 1872.

Department of Public Works.

NOTICE is hereby given that the right of collecting the authorized tolls on the Buxee and Gyeghattee Navigation Channels, for the year ending the 31st March 1873, will be sold by public auction at the Office of the Executive Engineer, Selve Division, Rancegunge, on Monday, the 25th March 1872, at 11 A.M.

Each intending bidder will be required to deposit before the sale commences the sum of Rs. 100, which will be returned to him in the event of his bid not being accepted; the deposit of the highest bidder will be returned, on the receipt of security equal to the amount of one-fourth of his bid.

For further particulars apply to the undersigned.

A. J. HUGHES, C.E.,
Executive Engineer, Selve Division.

বিজ্ঞাপন।

সর্বসাধারণক জ্ঞাত করা যাইতেছে যে, সন ১৮৭২ সালের ২৫ মার্চ তারিখে সোমবার বেলা ১১ ঘটটার সময়ে মোকাম রাণিগঞ্জের সিলাই ডিবিজানের একজিকিউটিব ইঞ্জিনিয়ার সাহেবের আপিশে রূপনারায়ণ ও দামোদর মন্দের মধ্যবর্তী বাকমী ও গাইসাঁচী নামক খালের সন ১৮৭২ সালের ১লা অপ্রেল অবধি সন ১৮৭৩ সালের ৩১ মার্চ পর্যন্ত এক বৎসরের নিমিত্ত মাসুল আদায়ের ইজারা প্রকাশ্য নীলামে বিলি করা যাইবে।

পুত্রোক নীলাম ডাকনিয়া ব্যক্তিকে নীলাম আরম্ভের পূর্বে ১০০ শত টাকা আমানত করিতে হইবে এবং যাঁহাদিগের ডাক অগ্রাহ্য হইবে, তাঁহাদিগের আমানতি টাকা ফেরত দেওয়া যাইবে এবং উচ্চ পণের নীলাম ডাকনিয়া ব্যক্তির আমানতি টাকা ইজারার ডাকের সিকি পরিমাণে জামিনী টাকা আদায় দিলে ফেরত দেওয়া যাইবে।

উপরি উক্ত বিষয়ের অব্যাহত সংবাদ বিদ্রূপাকরিত সাহেবের সমীপে প্রাপ্ত হইবে।

এ. জে. হিউজ, সি. ই.,
একজিকিউটিব ইঞ্জিনিয়ার সিলাই ডিবিজান।

Insolvency Notice.

In the Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Walter Charles Child, an Insolvent.

NOTICE is hereby given that the Honorable Presiding Commissioner has fixed Saturday, the 16th day of March instant, at the hour of 11 o'clock in the forenoon, for the servants and clerks of the above Insolvent to come in and prove their claims in respect of wages or salary due from the said Insolvent. Dated this 5th day of March 1872.

A. B. MILLER,
Official Assignee.

(1128—1)

**Statement of the Affairs of the Bank of Bengal for the Week ending
26th February 1872.**

LIABILITIES.			Rs. As. P.		ASSETS.			Rs. As. P.	
Proprietors' Capital, paid-up	...	...	2,20,00,000	0 0	Government Securities	...	...	92,41,303	4 0
Reserve Fund	...	...	15,40,869	7 0	Loans on Government Securities at Head Office and Branches	...	...	85,41,783	12 10
General Treasury Balance at Head Office	...	Rs. 3,80,42,582 0 5	5,85,78,720	4 9	Accounts of Credit on Government Securities at Head Office and Branches	...	...	1,72,64,742	4 0
General Treasury Balance at Branches	...	Rs. 2,05,36,158 4 4			Mercantile Bills discounted at Head Office and Branches	...	...	2,00,56,627	3 5
Other Deposits at Head Office and Branches	...	...	1,17,51,160	5 2	Dead Stock	...	...	11,80,385	5 9
Bank Post Bills, &c.	...	...	9,39,553	2 7	Stamps	...	...	14,129	15 0
Sundries	...	...	7,01,787	2 7	Balances with other Banks	...	...	4,66,009	1 7
					Sundries	...	...	1,58,784	1 6
								5,78,29,945	0 2
					Cash and Currency Notes at Head Office	...	Rs. 1,65,73,159 14 3	4,77,75,145	6 11
					Cash and Currency Notes at Branches	...	Rs. 3,12,01,985 7 8		
			19,56,05,090	6 1				10,56,05,090	6 1

BANK OF BENGAŁ,
Calcutta, 26th February 1872.

J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.
(1125-1)

Notice.

THE Directors have made the following changes in the Banks' Establishment:—

Mr. John Hector to be Acting Inspector of Branches.

Mr. Thos. Dyson to resume charge of the Moulmein Branch.

Mr. J. Seymour Keay to be Agent at Patna, vice Mr. W. F. Fraser appointed Agent at Lahore.

Mr. J. D. Watters, of Lahore, is no longer in the Bank's service.

GEO. DICKSON,
Secretary & Treasurer.

BANK OF BENGAŁ,
Calcutta, the 1st March 1872. (1129-1)

Notice.

CERTAIN effects belonging to the estate of the late MR. F. ROSMOND, who held the post of Inspector in the Sarun Police, and who died intestate on the 24th January 1872, have been placed in the custody of this Court, and will be delivered to any person legally authorized to receive the same.

A. HOPE,
Judge.

SARUN,
The 24th February 1872. (1122-4)

PROBATE of the Will of Marie Fanny Favier, late of No. 10, South Road, Intally, widow, deceased, has been granted by the High Court of Judicature at Fort William to the undersigned, one of her Executors, and to whom all persons having claims against the deceased are requested to forward the same forthwith.

J. W. LINZEE,
1, Baretto's Lane.
(1123-1)

Notice.

COPIES of Act VII of 1871, the Indian Emigration Act, in Urdu and Hindee, can be obtained on application at the Bengal Secretariat at 8 annas per copy.

NOTICE.

Calcutta Municipality.

THE period for which the assessments of the

Bounded on the North by Upper Circular Road; on the South by Manicktollah Street; on the West by Cornwallis Street; and on the East by Upper Circular Road and Mahratta Ditch. Hastings.

portions of the town noted in the margin were made having expired, it is hereby notified that the Justices of the Peace for the Town of Calcutta have, under Section 76 of Act VI. (B.C.) of 1863, adopted the valuations, measurements, and assessments, made on the occasion of the last assessment for the three years next following. The registers containing the aforesaid valuations, measurements, and assessments, can be inspected by owners or occupiers of property at the Office of the Justices.

It is further notified that in accordance with Section 73 of Act VI. (B.C.) of 1863, the Justices will, on the 26th March 1872, at noon, hear any appeals against the said valuations, measurements, and assessments; and any person desirous of appealing against the said valuations, measurements, and assessments, must do so by a written application, which must be left at the office of the Justices three days before the date fixed for hearing appeals. Under Section 27 of Act VI. (B.C.) of 1866, no appeals can be heard unless the amount of the rate has been deposited with the Justices, and unless such appeals be preferred by the person who, at the time the appeal is made, shall be recorded in the assessment register as the owner or occupier of the premises to which such appeal refers.

G. W. BARTLETT,
Offg. Secy. to the Justices of the Peace.
OFFICE OF THE JUSTICES OF THE PEACE,
No. 3, CHOWRINGHEE ROAD,
Calcutta, 1st March 1872. (1126-1)

Lost

THE following Government Promissory Notes of 3½ per cent. loan:—

Nos. 490 and 491 of 1853-54, for Rs. 1,000 each.

No. 492 of 1853-54, for Rs. 3,000.

(1117-3) SHAMA SUNDERY.



APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, MARCH 6, 1872.

ADVERTISEMENTS OF SALE.

NOTICE is hereby given that the undermentioned plot of land no longer required by the Government situated in the district of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 29th April 1872, corresponding with 6th Baisakh 1279 F.S.

2. The purchasers of this plot will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

3rd.—The plot will be sold revenue-free to the highest bidder above the upset price.

Number in State- ment of Govern- ment Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.	Upset Price.
			A. R. P.	Rs. As. P.
.....	Plot of land on which the old circuit bungalow stood in the town of Arrah with trees.	5 0 17½	270 0 0

SHAHABAD COLLECTORATE,
The 3rd February 1872.

H. ALEXANDER, Collector.

NOTICE is hereby given that the undermentioned plots of Class C lands no longer required by the East Indian Railway Company, situated in the district of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 29th of April 1872, corresponding with 6th Baisakh 1279 F.S.

The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue-free to the highest bidders above the upset price.

Number in State- ment of Govern- ment Estates.	Number on the District Roll.	Names of Estates and Pergunnahs.	Area in acres.	Upset Price.
			A. R. P.	Rs. As. P.
.....	Koolwor, Pergunnah Baruhgawan	47 2 0	760 0 0
.....	Dhundhian, ditto	35 0 38	564 0 0
.....	Humidpore, ditto Arrah	1 0 15	18 0 0
.....	Domraon, ditto Bhojepore	3 0 30	51 0 0
		Total	87 0 3	

SHAHABAD COLLECTORATE,
The 3rd February 1872.

W. ALEXANDER, Collector.

NOTICE is hereby given that the undermentioned plot of Class C lands no longer required by the East Indian Railway Company, situated in the District of Monghyr, will be put up to sale, at the Monghyr Collectorate, on Saturday, the 12th of April 1872, corresponding with 18th Cheyt 1279 P.S.

2. The purchaser of this plot will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plot will be sold revenue free to the highest bidder above the upset price.

Number in State- ment of Govern- ment Estates.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.	GOVERNMENT REVENUE.			Upset Price.
				Revenue assessed.	Road cess.	Total.	
			A. R. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
1	4444	Arazee Class C lands in Mouzah Singapore. Pergunnah Dhurhara, relinquished by the Railway Company.	1 1 28	.....	.....	.....	46 0 0

COLLR.'S OFFICE, DISTRICT MONGHYR,
The 7th February 1872.

G. N. BARLOW, *Collector.*



APPENDIX (No. II.) TO
The Calcutta Gazette.

WEDNESDAY, MARCH 6, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of Nuddea will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of March 1872, corresponding with 15th Chyet 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

No. 1-0.—Pergunnah Alumpur; recorded proprietors, Issur Chundra Pal Chowdhry and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 50,287-13-7, and Police Rs. 568-14-7. This mehal will be sold for recovery of Rs. 23,743-5-8, on account of arrears of Government revenue.

No. 17-0.—Dehi Alpha; recorded proprietors, Santaram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 4,046-2-2½, and Police Rs. 44-14-8. This mehal will be sold for recovery of Rs. 92-1-5½, on account of arrears of Government revenue.

No. 22.—Pergunnah Belgong; recorded proprietors, Kader Nath Ghose and others; sudder jumma, Rs. 6,054-3-8, and Police Rs. 73-11-11. This mehal will be sold for recovery of Rs. 832-10-6, on account of arrears of Government revenue.

No. 62-0.—Dehi Buxipore; recorded proprietors, Hurrimohun Mukhupadhya and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 5,276-6-11. This mehal will be sold for recovery of Rs. 653-15-10, on account of arrears of Government revenue.

No. 240-0.—Dehi Huri Sankura; recorded proprietors, Mohamaya Chowdhurani and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,935-3-7¾. This mehal will be sold for recovery of Rs. 48-6-10 on account of arrears of Government revenue.

No. 304-0.—Turuf Khoirhuda; recorded proprietors, Nobokisto Chowdhury and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 539-10-5½. This mehal will be sold for recovery of Rs. 9-12-5½, on account of arrears of Government revenue.

No. 371-0.—Dehi Nakasipara; recorded proprietors, Santiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 3,829-3, and Police Rs. 41-15-9. This mehal will be sold for recovery of Rs. 695-8-6, on account of arrears of Government revenue.

No. 2179.—Chur Samnagur; recorded proprietor, Mr. J. B. Mackintosh; sudder jumma Rs. 523-9-8, and road fund Rs. 5-8-10. This mehal will be sold for recovery of Rs. 27-2-10, on account of arrears of Government revenue.

No. 3227.—Dehi Pukuria; recorded proprietors, Nobokishen Chowdhry and others; sudder jumma, Rs. 799-13-4. This mehal will be sold for recovery of Rs. 26-0-10, on account of arrears of Government revenue.

No. 3231.—Dehi Shasta; recorded proprietors, Jeban Nessa Bibi and others; sudder jumma, Rs. 553-3-10. This mehal will be sold for recovery of Rs. 7-12-6, on account of arrears of Government revenue.

NUDDEA COLLECTOR'S OFFICE,
The 23rd February 1872.

C. STEVENS, Offg. Collector.

NOTICE is hereby given, under Section VI, Act XI of 1859, that the undermentioned Estates in the district of Patna will be put up to public and unreserved sale, at the Collector's Office of that district, on the 12th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Class II.—Temporarily-settled Estates.

No. 1016.—Mehal Dearah More-us-dabed, More-Munoruth, and More-Goburdhun, Pergunnah Gyaspore; recorded proprietors, Mussamat Arfay Begum *oorf* Hosseinee Begum, Mussamat Kneez Fatmay Begum, Mohamed Aumaunollah Khan, Naseer Ahmed Khan, Mussamat Allahee Begum, Ali Ahmed Khan, Mussamat Oomrao Begum, Waleo Ahmud Khan, Anaetoolah Khan *oorf* Abdool Mujeed Khan, himself and heir of Abdool Ruseed Khan, deceased, Mohamed Ibrahim Hossein Khan, Mujeedoon Nissa Begum, Ubnasee Suhoy *oorf* Rughonath Pershad Sing, Jugurnath Pershad Sing, Rampertap Sing, Sham Kishwar Sing, Hurkishur Pershad Sing, minor son of Baboo Kandh Pershad Sing, deceased, Bishoon Pershad Sing, Ram Loll Sing, Mussamat Jeetun Kour, Goorpertap Sing, Takoor Pershad Sing, Hurpershad Sing, Gobinddharee Sing, Aluekhoharee Sing, Lutchmeepershad Sing, Runglal Sing, Madhopershad Sing, Gopalnarain Sing, Nursing Narain Sing, Kooldeepnarain Sing, Deonarain Sing, Mussamat Soonder Kour, Tookun Sing, Bhoojoo Sing, Lallbeharee Sing, Koonjbeharee Sing, Ramnarain Sing *oorf* Ramjee, Mussamat Khoosinal Kour, Lokenauth Sing, Koonjul Sing, Pahlwan Sing, Shunker Sing, Gujoo Sing, and Khirbun Sing; Sudder Jumma Rs. 4,211-2-0, of which Rs. 1,093-12-6 to be deducted on account of the jumma of the share of Ubnasee Suhoy *oorf* Rughonath Pershad Sing, Gobinddharee Sing, Ulukdharee Sing, Tookun Sing, Bhoojoo Sing, and Mohamed Ibrahim Hossein Khan, with whom separate accounts have been opened, as per Section 10, Act XI of 1859.

The Sudder Jumma advertized for sale is Rs. 3,117-5-6, on account of the share of Mussamat Arfay Begum *oorf* Hosseinee Begum, Mussamat Kneez Fatmay Begum, Mohamed Aumaunollah Khan, Naseer Ahmed Khan, Mussamat Allahee Begum, Ali Ahmed Khan, Mussamat Oomrao Begum, Waleo Ahmud Khan, Anaetoolah Khan *oorf* Abdool Mujeed Khan, himself and heir of Abdool Ruseed Khan, deceased, Mujeedoon Nissa Begum, Jugurnath Pershad Sing, Rampertap Sing, Sham Kishwar Sing, Hurkishur Pershad Sing, minor son of Baboo Kandh Pershad Sing, deceased, Bishoon Pershad Sing, Ram Lal Sing, Mussamat Jeetun Kour, Goorpertap Sing, Takoor Pershad Sing, Hurpershad Sing, Lutchmeepershad Sing, Runglal Sing, Madhopershad Sing, Gopal Narain Sing, Nursing Narain Sing, Kooldeepnarain Sing, Deonarain Sing, Mussamat Soonder Kour, Lallbeharee Sing, Koonjbeharee Sing, Ramnarain Sing *oorf* Ramjee, Mussamat Khoosheehal Kour, Lokenauth Sing, Koonjul Sing, Pahlwan Sing, Shunker Sing, Gujoo Sing, and Khirbun Sing, non-applicants, which will be sold for arrears of Government revenue.

C. F. WORSLEY,

Deputy Collector, for Collector on tour.

PATNA COLLECTORATE, BANKIPORE,
The 31st January 1872.

اشتهار نیلام بابت بقیة مالگذاری سرکار

واضح ہو کہ حسب دفعہ ۶ اکت ۱۱ سنہ ۱۸۵۹ ع کے یہ محالات مرقومۃ الذیل ضلع پٹنہ میں بابت بقیة مالگذاری سرکار و دیگر دعوی جواز روی دستورات و قوانین مجاریہ موافق باقی مالگذاری سرکار کے بتاریخ ۱۲ ماہ جنوری ۱۸۷۲ ع کو جب الوصول ہی بروز منگل بتاریخ ۱۲ ماہ مارچ سنہ ۱۸۷۲ ع کچھری میں صاحب کلکٹر اوسی ضلع کے بلا غدر و عام نیلام میں رکھا جائیگا *

قسم دوم بندوبست میدادی *

نمبر ۱۰۱۶ توزیع محال دیارہ موراسد آباد و مور-منور تہ و مور-گو بردھن پرگنہ غیاپور لیخانہ مالگذاری مسماۃ عارفہ بیگم عرف حسنہ بیگم و مسماۃ کنیز فاطمہ بیگم و محمد امان اللہ خان و نصیر احمد خان و مسماۃ الہی بیگم و علی احمد خان و مسماۃ امراو بیگم و ولہ احمد خان و عنایت اللہ خان عرف عبدالعجید خان خود و وارث عبدالرشید خان متوفی و محمد ابراہیم حسین خان و مسجد لکھا بیگم و اپنی سے سہای عرف رگھوناتھ پرشاد سنگہ و جگرناتھ پرشاد سنگہ و رام پرتاپ سنگہ و شام کشو سنگہ و هرکشو پرشاد سنگہ نابالغ پسر بابو کاندھے پرشاد سنگہ متوفی و بسن پرشاد سنگہ و رام لعل سنگہ و مسماۃ جیتن کنور و گور پرتاپ سنگہ تھاکر پرشاد سنگہ و هر پرشاد سنگہ و گویند دھاری سنگہ و الکھ دھاری سنگہ و لچھمی پرشاد سنگہ و رنگ لعل سنگہ و مادھو پرشاد سنگہ و گوپال ناراین سنگہ و برسنگہ ناراین سنگہ و کلدیپ ناراین سنگہ و دیوناراین سنگہ و مسماۃ سندر کنور و ٹوکن سنگہ و بھوجو سنگہ و لعلبھاری سنگہ و لچھمی سنگہ و رام ناراین سنگہ عرف رامچی و مسماۃ خوشال کنور و لوکھاناتھ سنگہ و کنچل سنگہ و پھلون سنگہ و سندر سنگہ و گچو سنگہ و کھریان سنگہ صدر جمع ۱۴۲۱۱-۲ اوسمیں سے صدر جمع ۱۰۹۳-۱۲-۶ منہای ہوگا بابت حصہ اپنی سے سہای عرف رگھوناتھ پرشاد سنگہ و گویند دھاری سنگہ و الکھ دھاری سنگہ و ٹوکن سنگہ و بھوجو سنگہ و محمد ابراہیم حسین خان جسکے ساتھ حساب کھولا گیا بمراد دفعہ ۱۰ اکت ۱۱ سنہ ۱۸۵۹ ع *

صدر جمع جسکا اشتہار نیلام ہوا ہی ۳۱۱۷-۵-۶ بابت حصہ مسماہ عارفہ بیگم عرف حسنہ بیگم و مسماہ کنیز فاطمہ بیگم و محمد امان اللہ خان و نصیر احمد خان و مسماہ الہ بیگم و علی احمد خان و مسماہ امرا بیگم و ولہ احمد خان و عذیت اللہ خان عرف عبد المجید خان خود و وارث عبد الرشید خان مدفونی و مجید النسا بیگم و جگر ناتھ پریشان سنگہ و رام پرتاپ سنگہ و سام کشور سنگہ و ہر کشور پریشان سنگہ نابالغ پسر بابو کاندھہ پریشان سنگہ مدفونی و بسن پریشان سنگہ و رام لعل سنگہ و مسماہ جتن کنور و گور پرتاپ سنگہ و تھاکر پریشان سنگہ و ہر پریشان سنگہ و چھپڑی پریشان سنگہ و رنگ لعل سنگہ و مادھو پریشان سنگہ و گوپال نرائن سنگہ و نرسنگہ نرائن سنگہ و کلدیپ نرائن سنگہ و دیو نرائن سنگہ و مسماہ سندر کنور و لعل بیہاری سنگہ و کچہاری سنگہ و رام نرائن سنگہ عرف راجی و مسماہ خوشحال کنور و لوکمانہ سنگہ و کنچل سنگہ و پھلون سنگہ و شنکر سنگہ و گچو سنگہ و تھربان سنگہ غیر سایلان کا بعلت باقی مالگڈاری کے نیلام ہوا فقط •

سی: اف: وسیلے
دیپوتی کلکٹر کلکٹر نور کے لئے

پڈتہ کلکٹرٹ بانکیپور
۳۱ جنوری ۱۸۷۲

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned E-states in the district of Jessore will be put up to public and unreserved sale, at the Collector's Office of that district, on Friday, the 15th March 1872, corresponding with 3rd Choitro 1278 B.S., for arrears of revenue and other demands, which, by the regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th January 1872.

Class I.—Permanently-settled Estate.

No. 19.—Mouzah Borumarrah Pergunnah Essupore, Talook Joy Chunder, Radha Churn Chunder Kant Ghose, Issur Chunder Roy, and Jogut Chunder Chowdhury; Sudder Jumma, Rs. 998-3-10; to be sold for recovery of Rs. 98-14-9 on account of Government revenue.

No. 261.—Taraf Sagerneah, Pergunnah Mahomedshye, Talook Raznaryun, Premnaryun Parry, Lukhimoney, Drabomoi, Second Drabomoi, and Joytara Debya; Sudder Jumma, Rs. 1,596-8-9; to be sold for recovery of Rs. 37-2 on account of Government revenue.

No. 4575.—Pergunnah Bhatlah, Talook Rajah Burada Kant Roy, Bahadoor; Sudder Jumma, Rs. 5,087-1-7-3; to be sold for recovery of Rs. 38-14-1 on account of Government revenue.

JESORE COLLECTORATE,
The 2nd February 1872.

J. MONRO, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates in the district of Sarun will be put up to public and unreserved sale, at the Collector's Office of that district, on the 15th day of March 1872, corresponding with the 20th Phalgun 1279 F.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Class I — Permanently-settled Estate, to be sold for arrears of Government revenue.

Towjee No. 501.—The rights and interests of Baijoo Sing, in mehal Sendooar, pergunnah Baul; recorded proprietors are Baijoo Sing, Chuttur Sing, &c. The sudder jumma of the entire Estate is Rs. 693-5-4.

The shares of the undermentioned persons will be exempted from sale owing to the separation of their account and payment of Government revenue :—

10 kts. of Rughoonundun Sing and others, bearing jumma of Rs. 461-13-6.

To be sold for arrears of Government revenue.

Towjee No. 2459.—The rights and interests of Achul Opudhia, Mahurbun Sing, Ramsuhoy Sing, Thacoor Sing, Rughoonath Sing, Kullian Sing, Ramsuhoy Roy, Ramessur Roy, Jutteedharee Lal, Rusul Roy, Trashee Pershad Sing, Goorpershad Sing, and Doobree Opudhia, in Mehal Dhurum Raj Pergunnah Gooh; recorded proprietors, Achul Opudhia and others. The sudder jumma of the entire estate is Rs. 663-7-5.

The shares of the undermentioned persons will be exempted from sale owing to the separation of their account and the payment of Government revenue :—

7 kts. of Radhayram Pershad and others, bearing jumma of Rs. 332-2.

SARUN COLLECTORATE,
The 2nd February 1872.

C. B. GARRETT, Offg. Collector.

اشتہار نیلام بابت بقیہ مالگڈاری سرکار

واضح ہو کہ حسب دفعہ ۶ ایکٹ ۱۱ سنہ ۱۸۵۹ ع کے یہ محالات مرقومہ الذیل ضلع سارن میں بابت بقیہ مالگڈاری سرکار و دیگر دعوی جو اروسے دستورات قرائین مجاریہ موافق باقی مالگڈاری سرکار کے بتاریخ ۱۲ جنوری سنہ ۱۸۷۲ ع واجب الوصول ہی بروز جمعہ تاریخ ۱۰ مارچ سنہ ۱۸۷۲ ع مطابق ۲۰ پہاگن سنہ ۱۲۷۹ فصلی کچھری میں صاحب کلکٹر اس ضلع کے بلا عذر عام نیلام میں رکھا جاویگا

نمبر شماری نمبر توزیع	نام محال قسم اول	قسم مطالبہ
نمبر ۵۰۱	محال سندوار پورگنہ بال جسکا جمع صدر مبلغ ۶۹۳-۵-۰ ہى و خانہ مالگذار باقی مالگذاری سرکار	میں نام بیچو سنگہ و چہتر سنگہ وغیرہ کا لکھا جاتا ہى باستثناء حصہ رگھو نندن سنگہ و غیرہ بقید دہ قلم تفریق رول شدہ بمراد اکت ۱۱ سنہ ۱۸۰۹ ع جمعی مبلغ ۶۱۱-۱۳-۶ متعلقہ محال مذکور بلحاظ وصول ہو جانے باقی سرکار بقید حق و مرافق اجمالی بیچو سنگہ جمعی مبلغ ۲۲۱-۷-۱۰ بعلت باقی مالگذاری سرکار بہ تعداد مبلغ ۱۲-۴-۷ کے نیلام ہوگا •
نمبر ۲ نمبر ۲۴۵۹	محال دھرمراج پورگنہ گوہ کہ جسکا جمع صدر ۶۶۳-۵-۷ ہى و خانہ مالگذار میں نام اچل اویدھیا و غیوہ کا لکھا جاتا ہى باستثناء حصہ رادہ رون پرشاد و غیرہ بقید ہفت قلم تفریق رول شدہ نمبر ۱ و ایکٹ ۱۱ سنہ ۱۸۵۹ ع جمعی مبلغ ۳۳۲-۲ متعلقہ محال مذکور بلحاظ وصول ہو جانے باقی سرکار بقید حق و مرافق اجمالی اچل اویدھیا و مہربان سنگہ و رام سہاس سنگہ و تھاکر سنگہ و رگھو ناتھ سنگہ و کلیان سنگہ و رام سہاسی رانی و رامیش رانی و جٹادھاری لعل و رسال رانی و کاشی پرشاد سنگہ و گور پرشاد سنگہ و دوبری اویدھیا جمعی مبلغ ۳۳۱-۵-۵ بعلت باقی مالگذاری سرکار بہ تعداد مبلغ ۱۱-۹-۲ کے نیلام ہوگا •	ابضا
نحریہ فقاریخ ۲ فیبروری سنہ ۱۸۷۲ ع		
سی: بی: گریٹ کلکٹر		

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estate in the district of Shahabad will be put up to public and unreserved sale, at the Collector's Office of that district, on the 14th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872 :—

Class I.—Permanently-settled Estate.

No. 1428 — Mehal Sirbit, Pergunnah Chynepore; recorded Proprietor, Sheonondun Roy, non-applicant; Sudder Jumma of the entire Mehal, Rs. 1,059-11-9. The share of non-applicant alone shall be sold for arrears of Government revenue amounting to Rs. 7-15-5, with the exception of the shares of the undermentioned proprietors, with whom separate accounts have been opened under Section 10, Act XI. of 1859 :—

Names of villages		Names of Proprietors.		Amount of Jumma.				
				R.	A.	P.	K.	M.
1.	Nonghura	...	Rookmin Bibi and others	...	13	13	1	8 6
2.	Kusbe Chynepore	...	Shah Abdool Uziz and others	...	13	13	10	8 0
3.	Sirbit Khass	...	Mussamut Goonrani Koor and others	...	221	9	7	4 0
4.	Ditto	...	Seoraj Sing and others	...	55	6	4	0 0
5.	Ditto	...	Shah Abdool Uziz and others	...	27	11	4	0 0
6.	Ditto	...	Nuki Ally Khan	...	27	11	2	8 0
7.	Kutra	...	Beoti Roy	...	42	10	7	12 0
8.	Sirbit and Gobindipore Luhrajai-rampore	...	Nuki Ally Khan and others	...	113	3	2	12 0
9.	Kootmunpore	...	Koulesur Choubey and others	...	12	1	5	1 7
10.	Kota	...	Judoo Roy	...	112	6	4	18 0
11.	Kekurha	...	Ramlall and others	...	5	5	4	0 0
12.	Gobindipore Lohrajey Rampore	...	Mussamut Umani Kooner and others	...	19	15	11	12 0
13.	Kota	...	Mussamut Zeb Kooner and others	...	112	6	4	18 0
14.	Kota	...	Saligram Roy	...	112	6	4	18 0
15.	Kootmunpore	...	Jhuboo Choubey	...	6	0	8	10 13

SHAHABAD COLLECTORATE,
The 30th January 1872.

H. ALEXANDER, Collector.

اشہار نامہ واسطے فروخت زمینداری

سنہ ۱۸۵۹ سال کے قانون ۱۱ دفعہ ۶ کے مضمون مطابق بذریعہ امکے سب لوگوں کو واقف کیا جاتا ہى کہ ضلع شاہ آباد کے شامل محالات مدرجہ ذیل ضلع مذکور کی صاحب کلکٹر کے آفیس میں باقی مالگذاری اور جو سب دعویٰ سنہ ۱۸۷۲ جنوری تاریخ ۱۲ میں دن جمعہ ہونے سے باقی مالگذاری کی بطور مجزیہ آئین کے مطابق ادا ہونے

کا ضابطہ ہی اسکے ادائیگی کے واسطے سنہ ۱۸۷۲ ع ۱۴ مارچ تاریخ میں نیلام عام کی خبر بہ کار میں فروخت ہوگا سنہ ۱۸۷۲ ع ۱۴ جنوری تاریخ ۳۰ فقط •

تفصیل قسم اول

نمبر ۱۴۲۸—محال سرپٹ پرگنہ چین پور جسکی خانہ مالگذازمین نام شیونندن رای غیر سایل تفریق اول مندرج ہی و مبلغ ۱۰۵۹-۱۱-۹ جمع صدر گوشوارہ اس محال کا ہی بعلت ابقای مبلغ ۷-۱۵-۵ باقی مالگذازمین حصہ خاص غیر سایل تفریق اول بابت حصہ مفصلہ ذیل کہ جسکا جمع از روی دفعہ ۱۰ ایکٹ ۱۱ سنہ ۱۸۵۹ ع علیحدہ لیا جاتا ہی نیلام ہوگا •

نام موضع	نام سایلن تفریق اول	تعداد جمع صدر
۱ نوکھرا	روکن بے و امام جہان بے و جہان بے	روپیہ ۵۱ پائی ۸
۲ قصبہ چین پور	شاہ عبدالعزیز و شاہ لیاقت حسین	۸ ۱۰ ۱۳ ۱۳
۳ سرپٹ خاص	مسماۃ گونرانے کنور و میدواب سنگھ	۸ ۱۰ ۱۳ ۱۳
۴ ایضا	میدوراج سنگھ و فقی علی خان و غلام متی خان	۴ ۷ ۹ ۲۲۱
۵ ایضا	شاہ عبدالعزیز و شاہ لیاقت حسین	۴ ۷ ۹ ۲۲۱
۶ ایضا	نقہ علی خان	۴ ۷ ۹ ۲۲۱
۷ کٹرا	ریوتے رای	۴ ۷ ۹ ۲۲۱
۸ سرپٹ و گونندی پور لوہرا جی	نقہ علی خان و مسماۃ مہدہ بے	۱۲ ۲ ۳ ۱۱۳
۹ قطمن پور	کولیسر چوبہ جگند چوبہ و لکچند چوبہ و میسر چوبہ و ہر گوبند چوبہ و ہیرا لال چوبہ و بھگوت چوبہ و رگھویر چوبہ و بسیر چوبہ و اجودھا چوبہ و املاکھ چوبہ و گنادت چوبہ و گجالر چوبہ	۱۲ ۲ ۳ ۱۱۳
۱۰ کوٹا	جدو رای	۱۲ ۲ ۳ ۱۱۳
۱۱ کھکھرا	رام لال و مسماۃ جیا کنور زوجہ بسیر سنگھ و ہرجھوکن سنگھ و رام چرن سنگھ	۱۲ ۲ ۳ ۱۱۳
۱۲ گونندی پور لوہرا جی رام پور	مسماۃ امانے کنور زوجہ گردھاری سنگھ و مسماۃ کونرانے کنور	۱۲ ۲ ۳ ۱۱۳
۱۳ کوٹا	مسماۃ زیب کنور مادر ولیہ جدو متی رای	۱۲ ۲ ۳ ۱۱۳
۱۴ ایضا	سالگرام رای	۱۲ ۲ ۳ ۱۱۳
۱۵ قطمن پور	جہو چوبہ	۱۲ ۲ ۳ ۱۱۳
۱۶ شاہ آباد کلکٹریٹ	ایچ الیکزاندر کلکٹر	۱۲ ۲ ۳ ۱۱۳

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estate in the district of Hooghly will be put up to public and unreserved sale, at the Collector's office of that district, on Thursday, the 14th March 1872, corresponding with 2nd Choitro 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th January 1872.

Class.—Permanently-settled Estate.

No. 67.—Goorbaree, Pergunnah Chowmah; recorded proprietors, Radhakanto Chowdhury, Issur Muddun Mohun Jew Thakoor's Sabaet Gopeekristo Bose, Ornopoorna Dabee, Mangobindo Biswas, Kasseenauth Koar, Juggessur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose; sudder jumma, Rs. 2,695-15.

Deduct Mangobindo Biswas' 8 annas share of Mouzah Katgora Rs. As. P. Rs. As. P.
and Kasseepore, comprised in lot Goorbaree ... 590 6 5

Deduct Kasseenauth Koar's share of Neej Goorbaree and Hurriram-
pore's land 1,475 beegahs, the revenue of which is ... 692 2 9

1,282 9 2

and for which a separate account has been opened under Act XI. of 1859.

Balance share of sudder jumma of the undermentioned parties to be sold, Radhakanto Chowdhury of Goorbaree, Pergunnah Chowmah, Issur Muddun Mohun Jew Thakoor's Sabaet Gopeekristo Bose of Chandernagore, Pergunnah Boro, Ornopoorna Dabee of Etla, Pergunnah Chowmah, Juggessur Ghose, Issur Chunder Ghose, and Makhonlaul Ghose of Katgora, Pergunnah Chowmah, and for which separate account has not been opened, Rs. 1,413-5-10.

To be sold for recovery of Rs. 217-11-9 on account of Government revenue.

W. F. MERES, Deputy Collector, in charge.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates in the district of East Burdwan will be put up to public and unreserved sale, at the Collector's Office of that district, on the 27th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872.

Number in the Rent Roll.	Class.	Names of Mehals and Pergunnahs.	Proprietors.	Government Revenue.	REMARKS.
				Rs. As. P.	
30	1st Class, permanently-settled.	Bhedia, 4 annas share; Pergunnah Monohurshahi.	Hirra Lall Baboo, Doorganan Banerjee, Khodeza Bibi herself, and as guardian of minor Abdool Odood, Kedar Nath Mookerjee, and Brojo Mohun Ghose.	2,676 6 5	Out of the total amount of Government revenue separate accounts have been opened for Rs. 143-9-1, on account of Brojo Mohun Ghose, and for Rs. 307-6-11 in favor of Kedar Nath Mookerjee: no arrears have occurred on their portions of the sudder jumma. The estate is to be sold for arrears of Government revenue only.
62	Ditto	Putshona, Pergunnah Shomurshahi.	Umbeeck Churn Chundro, Kassi Nath Chundro, Lokenath Chundro, Rukmini Balluv Chundro, Kallydas Chundro, and Harro Mohun Chundro.	7,400 11 11	The entire estate to be sold for arrears of Government revenue only, which became due on the 12th day of January 1872.
		Chakran lands appertaining to the above mahal bearing Touji No. 16.	Ditto	44 8 2	
78	Ditto	Nizampore and others, Pergunnah Shomurshahi.	Issur Radhamadan Mohun Jea Sewal Gopikrishto Bose, and Poornoo Chundro Banerjee.	1,168 8 10	Ditto.
158	Ditto	Shoomuddoogoree, Pergunnah Shaisoika.	Rohimunnessa Bibi and Kylas Chundro Dey Chowdhery.	2,710 8 11	Ditto.
174	Ditto	Gowarrah, Pergunnah Mandanipore.	Kristodeb Bhattacharjee	727 14 7	Ditto.
5537	Ditto	Bahadoorpore, Pergunnah Chowmoo-hah	Ram Gobindo Roy	508 0 10	Ditto.

R. PORCH,
For Collector.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate, in the district of Monghyr, will be put up to public and unreserved sale, at the Collector's Office of that district, on the 28th day of March 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 12th day of January 1872 :—

Temporarily-settled Estate.

Mehal Bhowancedpore oorf Ramdeoree, Pergunnah Mulkee, Towjee No. 1406; sudder jumma Rs. 20,967. The maliks and lessees are Nirput Singh, Dhowl Singh, Kooldeep Singh, Ram Sahoy Singh, Bhekhee Singh, Khooder Singh, and others. The estate is to be sold, with the exception of the shares of Bhekhee Singh and others, and Khooder Singh, aggregating 4 annas 15 gundas 2 cowrees, for which separate accounts have been opened under Act XI. of 1859 for Rs. 6,486-2, being arrears of land revenue due from the estate up to the 12th January 1872.

MONGHYR,
The 26th February 1872.

T. GRANT, Dy. Collector in charge, for Collector.

اشفہار نیلام بابت بقیہ مالگذاری سرکار

واضع ہو کہ حسب دفعہ ۶ ایکٹ ۱۱ سنہ ۱۸۵۹ ع کے یہ محالات مرقومہ الذیل ضلع مونگر میں بابت بقیہ مالگذاری سرکار و دیگر دعوی جواز روے دستورات و قوانین مجاریہ موافق باقی مالگذاری سرکار کے بقاریخ ۱۲ جنوری سنہ ۱۸۷۲ ع واجب الوصول ہی بروز پنجشنبہ ۲۸ مارچ سنہ ۱۸۷۲ ع کچہری میں صاحب کلکٹر اس ضلع کے بلا عذر عام نیلام میں رکھا جائیگا •

محال

نمبر توزیع

نمبر ۱۴۰۶ توزیع—بھوانندپور عرف رام دیوڑی پرگنہ ملک بندوبست معدی جسکا صدر جمع مبلغ ۲۰۹۶۷ و جسکے خانہ مالگذار میں نام نریت سنگھ و دھول سنگھ و کلدیپ سنگھ و رام سہاے سنگھ و بہکے سنگھ و کہودر سنگھ و غیرہ مالکان بندوبست داران مذکورج ہی باستسناے موازی ۱۵ انہ ۲ گڈہ ۱۵ حصہ بہکے سنگھ و موازی ۲ انہ ۲ کوزی حصہ کہودر سنگھ جملہ ۱۵ انہ ۴ گڈہ ۲ کوزی باقی حصہ ۴ انہ ۱۱ گڈہ ۱۸ کوزی نریت سنگھ دھول سنگھ و غیرہ اجمالی بعلت مبلغ ۶۴۸۶۰۲ باقی مالگذاری سرکار نیلام ہوگا فقط •

بی: گرانٹ

ڈپٹی کلکٹر ان چارج

حریر نقاریخ ۲۴ فروری ۱۸۷۲ ع



The Calcutta Gazette.

WEDNESDAY, MARCH 13, 1872.

REGISTERED
No. 50

CONTENTS.

	Page.		Page.
BILLS INTRODUCED INTO THE COUNCIL OF THE GOVERNOR GENERAL—		Salt Notification	792
A Bill to provide for the Extradition of Criminals and for the trial of offences in Native States	795	Waste Land Sale Notices	ib.
A Bill to amend Act XXIV of 1867	727	Currency Notes	794
ACT PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL—		Criminal Sessions Notice	795
An Act to extend the borrowing powers of the Justices of the Peace for the town of Calcutta, and to provide for the repayment of municipal debt	728	Nudden Rivers Notices	ib.
BILLS INTRODUCED INTO THE COUNCIL OF THE LIEUTENANT-GOVERNOR OF BENGAL—		Insolvent Notices	796
A Bill to amend and consolidate the law relating to Municipalities	729	Post Office Notices	798
A Bill to amend the Calcutta Port Improvement Act, being Act V of 1870 passed by the Lieutenant-Governor of Bengal in Council, and to amend Act XXII of 1855	729	MISCELLANEOUS ADVERTISEMENTS—	ib.
A Bill to provide for the due appropriation of certain educational and charitable endowments	ib.	APPENDIX No. I.—Advertisement of Sale—Plots of land	24
ORDERS BY THE LIEUTENANT-GOVERNOR OF BENGAL—		“ No. II.—Land Sale Notices	57
Revenue and General Departments	769	“ No. III.—Insolvent Estates.—Quarterly statement made up to 31st January 1872	1
Judicial and Political Departments	764	SUPPLEMENT—	
Public Works Department, Bengal	767	PROCEEDINGS of the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations, held on the 9th March 1872	203
Ditto ditto, Irrigation Branch	782	Grand horse show for all India, to be held at Poona in September 1872	209
HIGH COURT NOTICES—		Statement showing Rainfall, Weather, State, and Prospects of the Crops in the different districts of the Lower Provinces of Bengal, for the week ending 9th March 1872	210
Orders by the High Court of Judicature at Fort William in Bengal	ib.	Weekly Report of Rainfall compiled at the Meteorological Reporter's Office	213
Circular orders by the High Court of Judicature at Fort William in Bengal	785	Meteorological Telegraphic Report for the period 3rd to 9th March 1872	215
DEPARTMENTAL NOTICES—		Results of the Meteorological Observations taken at the Surveyor-General's Office, Calcutta, from 1st to 7th February 1872	216
Revenue Survey Department	789	Statement showing the amount of Traffic and Tolls on the Kendrapara Canal during the month of January 1872	217
Officers in charge of Treasuries	ib.	Statement showing the amount of Traffic and Tolls on the Taldanda Canal during the month of January 1872	218
Opium Notification	ib.	Statement showing the amount of Traffic and Tolls on the Mahanadi Section of the High Level Canal during the month of January 1872	219
Retail Prices Current	790	Statement showing the amount of Traffic and Tolls on the Hindia Tidal Canal during the month of January 1872	220
Custom House Notice	791	Weekly Return of Traffic Receipts on Indian Railways	221
Calcutta Port Fund Notice	ib.		

Government of India.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February 1872, and was referred to a Select Committee with instructions to make their report thereon in a month.

No. 2 of 1872.

A Bill to provide for the Extradition of Criminals and for the trial of offences in Native States.

WHEREAS various Courts have been established by the Governor General in Council beyond the limits of British India, for the trial of offences committed by British subjects beyond such limits; and whereas it is expedient to consolidate and amend the law relating to such Courts, and to offences committed by British subjects, beyond the limits of British India, and to the extradition of criminals; It is enacted as follows:—

Short title. 1. This Act may be called “The Native Courts and Extradition Act, 1872”:

Local extent. It extends to the whole of British India;

to all Native Indian subjects of Her Majesty without and beyond the Indian territories under the dominion of Her Majesty; and

to all European British subjects within the dominions of Princes and States in India in alliance with Her Majesty;

Commencement. And it shall come into force on the passing thereof.

2. The enactments mentioned in the first schedule hereto annexed are repealed to the extent specified in the third column thereof.

“Political Agent” defined. 3. In this Act the expression ‘Political Agent’ means and includes—

(1.) the principal officer representing the British Government in any Native State;

(2.) any officer in British territory appointed by the Governor General in Council to act as Political Agent for any place not forming part of the British territory.

‘Native State’ means, in reference to Native Indian subjects of Her Majesty, all States without and beyond the Indian territories under the dominion of Her Majesty; and, in reference to

European British subjects, it means the dominions of Princes and States in India in alliance with Her Majesty.

COURTS IN NATIVE STATES.

4. The Governor General in Council may establish Courts of Justice with criminal jurisdiction for the trial of offences committed by Native Indian subjects of Her Majesty in the territories of Native States and Princes in and adjacent to British India.

Power to establish Courts for trial of offences committed in Native States.

5. The establishment of such Courts shall be notified in the Gazette.

Notification of establishment of such Courts.

The notification shall state :

- (1.) What powers the Court is to have.
- (2.) What is to be the course of commitment, and of appeal and revision to which the proceedings and judgments of such Courts are to be subject ; and whether such Courts are in any, and, if so, in what, cases to report their proceedings to the Governor General in Council or to the Local Government for final orders.
- (3.) What is to be the local area of the Court's jurisdiction within which they are to exercise the powers hereinafter described.

Every such notification shall have the force of law.

6. The Governor General in Council may also appoint any European British subject in any such State or territory to be a Justice of the Peace, and every such Justice of the Peace shall have all the powers conferred on Justices of the Peace by any law in force for the time being in British India. The Governor General in Council may direct to what Court having jurisdiction over European British subjects any such Justice of the Peace is to commit for trial.

7. All Courts heretofore established, and all Justices of the Peace heretofore appointed by the Governor General in Council in any such Foreign State as aforesaid, shall be deemed to be and to have been established and appointed, and to have had jurisdiction under the provisions of this Act.

8. The law relating to crimes and to criminal procedure in force in British India for the time being, shall extend to all British subjects European and Native, in the territories of Native States and Princes in and adjacent to British India.

9. The Courts hereinbefore referred to shall have the same jurisdiction to inquire into, try and determine all charges against British subjects, European or Native, charged with any offence against such laws, as Courts with the same powers would have in British India, subject to such rules as may be contained in the notification by which they are established or in any orders heretofore issued by the Governor General in Council.

INQUIRIES IN BRITISH INDIA INTO CRIMES COMMITTED BY BRITISH SUBJECTS IN NATIVE STATES.

10. All British subjects, European and Native, in the British territories, may be dealt with in respect of offences committed by them in Native States as if such offences had been committed in any place within the British territories in which any such subject may be or may be found.

Liability of British subjects for offences committed in Native States.

Political Agent to certify fitness of inquiry into charge.

Provided that no charge as to any such offence shall be enquired into unless the Political Agent for the territory in which the offence is said to have been committed certifies that, in his opinion, the charge is one which ought to be enquired into.

11. All such proceedings shall be taken by officers in British territory for compelling the appearance of such persons before the British officers having jurisdiction in the Native territory in which the alleged offences were committed as might be had in British territory for compelling the appearance in one district of a person charged with committing an offence in another district :

Provided that any proceedings taken against any person under section ten which would be a bar to subsequent proceedings against such person for the same offence, if the offence had been committed in British territory, shall be a bar against further proceedings against him in respect of the same offence in Native territory under this section :

Provided, also, that the Political Agent may give over any such person being a Native Indian subject of Her Majesty to be tried by the ordinary Courts of the territory in which the offence was committed, if he is generally or specially directed to do so by the Governor General in Council, or by the Governors in Council of Madras and Bombay respectively.

12. Whenever any such offence as is referred to in section ten is being inquired into or tried, the Local Government may, if it thinks fit, direct that copies of depositions taken or exhibits produced in a State in which such offence is alleged to have been committed, or exhibits filed before a competent judicial officer of such State, shall be received as evidence by the Court holding such inquiry or trial, as though made or produced before such Court.

EXTRADITION.

13. When an offence has been committed or is supposed to have been committed in any such State against the law of such State by a person not being a European British subject, and such person escapes into, or is in British territory, the Political Agent may issue a warrant for his arrest and delivery at a place in such State, and to an officer of such State to be named in the warrant,

if he thinks that the charge is one which ought to be enquired into,

and if the act said to have been done would, if done in British India, have constituted an offence against any of the sections of the Indian Penal Code mentioned in the second schedule hereto,

or under any other section which may, from time to time, be specified by the Governor General in Council by a notification in the Gazette.

The warrant may be directed to the Magistrate of any district in which the accused person is believed to be, and shall be executed in the manner provided in the Code of Criminal Procedure; and the accused person, when arrested, shall be forwarded to the place and officer named in the warrant.

Power to make rules. 14. The Governor General in Council may make, and may from time to time alter, rules to provide for—

(1) the confinement, diet and prison discipline of British subjects, European or Native, imprisoned by Political Agents under this Act;

(2) the removal of accused persons under this Act, and their control and maintenance until such time as they are handed over to the authorities of the State in which the offence is alleged to have been committed;

(3) and generally to carry out the purposes of this Act.

SCHEDULE I.

Number and year.	Title.	Extent of repeal.
26 Geo. III, C. 57.	An Act for the further Regulation of the trial of persons accused of certain offences committed in the East Indies; for repealing so much of an Act made in the twenty-fourth year of the reign of his present Majesty (intituled "An Act for the better Regulation and Management of the Affairs of the East India Company, and of the British Possessions in India, and for establishing a Court of Judicature for the more speedy and effectual trial of persons accused of offences committed in the East Indies"), as requires the Servants of the East India Company to deliver Inventories of their Estates and Effects; for rendering the Laws more effectual against persons unlawfully resorting to the East Indies; and for the more easy proof, in certain cases, of Deeds and Writings executed in Great Britain or India.	Section 29.
33 Geo. III, C. 52.	An Act for continuing in the East India Company, for a further term, the possession of the British Territories in India, together with their exclusive Trade, under certain limitations; for establishing further Regulations for the government of the said Territories and the better Administration of Justice within the same; for appropriating to certain uses the Revenues and Profits of the said Company; and for making provision for the good order and government of the Towns of Calcutta, Madras and Bombay.	Section 67.
Act I of 1849.	An Act to provide more effectually for the punishment of offences committed in Foreign States.	The whole.
Act VII of 1864.	An Act for the apprehension within the territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.	So much as is unrepealed.

SCHEDULE II.

SECTIONS OF THE INDIAN PENAL CODE REFERRED TO IN SECTION 12.

Sections 230 to 263, both inclusive; sections 299 to 304, both inclusive; sections 307, 310 and 311; sections 312 to 317, both inclusive; sections 323 to 333, both inclusive; sections 347 and 348; sections 360 to 373, both inclusive; sections 375 to 377, both inclusive; sections 378 to 414, both inclusive; sections 435 to 440, both inclusive; sections 443 to 446, both inclusive; sections 464 to 468, both inclusive; sections 471 to 477, both inclusive.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to throw the existing law as to offences committed in foreign territory into a more compact and convenient form; to provide in a distinct manner for the establishment of Courts in Native States for the trial of British subjects; and to lay down the conditions under which Extradition can be enforced.

J. F. STEPHEN.

H. S. CUNNINGHAM,

*Offg. Secy. to the Council of the
Govr. Genl. for making Laws
and Regulations.*

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 28th February 1872, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 3 OF 1872.

A Bill to amend Act XXIV of 1867.

WHEREAS it is expedient to amend Act XXIV of 1867; It is hereby enacted as follows:—

Preamble.

1. In section three of Act XXIV of 1867, after the words "Presidency of Bengal includes the territories which are or shall for the time being be respectively under the Governments of the Lieutenant-Governors of Bengal, the North-Western Provinces and the Punjab, and under the administrations of the Chief Commissioners of Oudh, the Central Provinces, and British Burmah," the following shall be read:—

"and such other places within the territories of Native States and Princes in alliance with Her Majesty as shall be from time to time declared by the Governor General in Council by notification in the Gazette to form part of the Presidency of Bengal."

Amendment of section
52 of said Act.

2. After section 52 of the said Act, the following shall be read :—

“ *Explanation.*—When an Administrator General, representing or having taken out letters of administration to an estate, pays, sets aside in account, or otherwise deals with any of assets of such estate, at the request of an Executor or Administrator of such estate not in British India,

or, having declared a dividend or payment in full of the debts due by any estate which he represents, sets aside the funds to meet such dividend or payment in full on account of the creditors,

or, after payment of the debts due by any such estate, sets aside any of the assets of such estate to the account of a person entitled to a share in or legacy payable out of such estate,

there shall be and shall be deemed to have been a ‘distribution’ of the assets so paid, set aside or dealt with, within the meaning of this section, and of section 27 of Act VIII of 1855.”

Act to be read as part
of Act XXIV of 1867.

3. This Act shall be read as part of the said Act XXIV of 1867.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to enable the Governor General in Council to extend the Administrator General's Act, 1867, to places in Native Indian States in which, owing to the existence of a considerable European community, it is desirable that the Administrator General should be able to act. This has been done by providing that the “Presidency of Bengal” shall, for the purpose of the Act, include such places in Native States as the Governor General shall, by notification in the Gazette, declare to belong to it.

The occasion has also been taken to clear up some uncertainty which at present exists as to the meaning of the word “distribution” in section 52.

J. F. STEPHEN.

The 7th February 1872.

H. S. CUNNINGHAM,

Offg. Secy. to the Council of the
Govr. Genl. for making Laws
and Regulations.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Act of the Lieutenant Governor of Bengal in Council received the assent of His Honor on the 1st February 1872, and having been assented to by His Excellency the Governor General on the 7th March 1872, is hereby promulgated for general information :—

ACT No. I of 1872.

An Act to extend the borrowing powers of the Justices of the Peace for the Town of Calcutta, and to provide for the repayment of municipal debt.

WHEREAS it is expedient to increase the amount which the Justices are authorized to borrow, by way of debentures or otherwise, under the provisions of Section 9 of Act IX of 1867, passed by the Lieutenant-Governor of Bengal in Council, and whereas it is expedient to provide for the repayment of municipal debentures and loans; It is hereby enacted as follows :—

1. In the said section, for the words “sum of fifty-five lakhs of rupees,” wherever such words occur, shall be substituted the words “sum of eighty-five lakhs of rupees;” and the said section shall be hereafter read and construed as if the words hereby directed to be substituted were inserted in place of the words for which they are hereby directed to be substituted.

2. So soon as the aggregate sums from time to time borrowed by the Justices by way of debenture or otherwise, exclusive of any sums now due by them to the Secretary of State for India in Council, shall amount to the said sum of eighty-five lakhs of rupees, the borrowing powers of the Justices shall thereupon cease and determine, save so far as they are hereinafter expressly reserved.

3. The Justices shall be bound to set aside yearly out of their annual income, before making any disbursements in respect thereof, a sum of not less than two per cent. on the total sum borrowed by the Justices, exclusive of the sum now due by them to the Secretary of State for India in Council, and shall appropriate the same, so far as it is required or will extend, to repay the amount (if any) of such loans or debentures issued by them as shall fall due in the course of the year. And they shall invest the surplus (if any) of the said sum after repayment as aforesaid; or in case there has not been any amount due or paid in respect of such loans or debentures during the year, then they shall invest the whole of the said sum; in Government securities or in any

securities guaranteed by Government or in Calcutta Municipal debentures in the names of the Secretary to the Government of Bengal in the Revenue Department and the Accountant-General of the Government of Bengal, respectively for the time being, to be by them held as Trustees for the purpose of repaying at due date from time to time the several loans contracted or debentures issued by the Justices. And all moneys and securities now held by any Trustees appointed by the said Justices for the purpose of paying off any portion of the said fifty-five lakhs shall be forthwith transferred to the Trustees under this Act, and invested in their names and held by them upon the trusts hereinbefore declared. All interest accruing due to the Trustees shall also from time to time be invested by them in like manner and held upon the like trust.

4. It shall be the duty of the Trustees from time to time, whenever any loans or debentures shall fall due by the Justices, to realize the whole or a sufficient portion of the securities held by them as aforesaid, and appropriate the sale proceeds thereof, so far as the same will extend, to satisfy such loans or debentures. In case any balance in respect of such loans or debentures so falling due as aforesaid shall remain unsatisfied after appropriation thereto of the sale proceeds of the whole of such securities, then the Justices may, for the purpose of paying such unsatisfied balance, issue new debentures in manner as is provided by Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, section 93, clause 3, or otherwise contract new loans for any sum not exceeding such amount as may be necessary for the purpose aforesaid.

5. The Trustees shall at the end of every year submit a statement to the Justices showing the amount which has been invested during the year under the third section of this Act, and setting forth the date of the last investment made previous thereto, and also the aggregate amount of the securities then in their hands, and the aggregate amount which has up to the date thereof been paid off in respect of the said debentures and loans. Such statement shall be laid before the Justices and published in the *Calcutta Gazette*.

6. This Act shall be read with and as part of Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, and of the said Act IX of 1867.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal.
Legislative Department.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 20th January 1872, and was referred to a Select Committee who are to report thereon after the 24th February next:—

THE BENGAL MUNICIPALITIES BILL, 1872.

ARRANGEMENT OF PARTS.

PART	Sections.
I.—PRELIMINARY	1-7

PART II.—MUNICIPAL AUTHORITIES—

	<i>Sections.</i>
Chapter 1, Municipal Commissioners	8-15
Chapter 2, Property and Contracts of the Commissioners	16-20
Chapter 3, Their mode of transacting business	21-25
Chapter 4, Ward Committees ..	26-28
Chapter 5, General provisions ..	29, 30

PART III.—MUNICIPAL TAXATION—

Chapter 1, Power of the Commissioners to impose taxes, duties, and tolls ...	31
Chapter 2, Taxes on persons ...	32-46
Chapter 3, Taxes on houses ...	47-57
Chapter 4, Taxes on carriages and wheeled vehicles ...	58-69
Chapter 5, Taxes on trades and callings ...	70-77
Chapter 6, Taxes on processions, &c. ...	78, 79
Chapter 7, Duties on articles ...	80-82
Chapter 8, Tolls ...	83-98

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES ...

99-110

PART V.—MUNICIPAL FUND AND ITS APPLICATION ...

111-123

PART VI.—REGISTRATION OF BIRTHS AND DEATHS ...

124-130

PART VII.—MUNICIPAL POLICE ...

131-136

PART VIII.—INTERVENTION BY THE GOVERNMENT ...

137-139

PART IX.—MUNICIPAL REGULATIONS—

Chapter 1, Duties of Commissioners, &c. ...	140-152
Chapter 2, Penalties ...	153-161
Chapter 3, Conservancy Works ...	162-167
Chapter 4, Obstructions in the road ...	168-179
Chapter 5, Regulation of certain offensive trades and of burial and burning grounds ...	180-182
Chapter 6, Vaccination and inoculation ...	183-186

PART X.—MUNICIPAL MARKETS ...

187-199

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES ...

200, 201

PART XII.—THIRD CLASS MUNICIPALITIES ...

202-223

PART XIII.—MISCELLANEOUS ...

223-244

A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the

Preamble.

government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

1. This Act may be cited as the "Bengal Municipalities Act, 1872."

Short title.

PART I.—PRELIMINARY.

Divisions of Act.

2. This Act shall be divided into thirteen several heads or parts :—

- the *first* relating to preliminary matters ;
- the *second* relating to municipal authorities ;
- the *third* relating to municipal taxation ;
- the *fourth* relating to the mode of recovery of municipal taxes ;
- the *fifth* relating to the municipal fund and its application.
- the *sixth* relating to the registration of births and deaths ;
- the *seventh* relating to the municipal police ;
- the *eighth* relating to the intervention by Government in municipal affairs.
- the *ninth* relating to various municipal regulations for conservancy and otherwise ;
- the *tenth* relating to municipal markets ;
- the *eleventh* relating to the jurisdiction of Commissioners in municipal and other cases ;
- the *twelfth* relating to third class municipalities ;
- the *thirteenth* relating to miscellaneous matters.

3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context. (that is to say)—

Context. "Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this Act or part thereof shall have been extended. A Municipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to

which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and shall include ex-officio Commissioners under this Act.

"House." "House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land." "Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto ; and also the roadway over any public bridge or causeway within the place ; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such land or premises in excess of the amount of the funds, or of the value of the produce belonging to the owner which he may have in his possession ; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified,

by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights

and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter I.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who

Qualifications of Commissioners and members of Ward Committees.

does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from

Their removal.

time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be

Ex-officio members.

appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the

Election of Commissioners by the rate-payers.

Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge, as he may think fit. Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any

Rotation of members.

Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and

second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member, may have been elected or appointed. The Chairman shall keep a roll in

Seniority of members.

which the names of the Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magis-

Appointment of Chairman and Vice-Chairman.

trate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use

Mode of entering into contracts.

a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

15. The Commissioners shall sue and be sued

Commissioners incorporated.

in the name of their Chairman by the description of "The Chairman of the Commissioners of" and in such name so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality

Public streets, &c., vested in the Commissioners.

(not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

Commissioners may with consent of owners take over and repair certain streets.

18. All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

Existing hospitals, schools, rest-houses, &c., to be vested in the Commissioners.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

Power to purchase and sell lands.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representation of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

Mode of ascertaining compensation for land, &c.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

Commissioners to keep an office for the transaction of business.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

Who to preside at meetings of the Commissioners.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

Quorum.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

The Chairman or Vice-Chairman to exercise, with certain exceptions, the powers of the Commissioners.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security for the sums collected by him as he may think proper.

Appointment of overseers, clerks, and subordinate officers.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards, and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

Power to appoint Ward Committees.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the Appointment of Chairman of Ward Committees. Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions.

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER 1.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commis- sioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall

be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding $7\frac{1}{2}$ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or hâts, according to a table of rates sanctioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be assessed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

Existing assessment may be revised.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

Commissioners to examine assessment of Ward Committee.

35. When an assessment shall have been prepared, or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment as made or revised by the Commissioners.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

Assessment to be published.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35, shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

Assessment to stand good for three years.

Change of occupation before a new assessment.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

Power to adopt old assessment.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

Old assessment to be continued if new not made.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

Notice of adoption of old assessment to be given.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

Appeal from assessment made by Commissioners.

Limitation of appeal.

42. Any person who shall have been assessed by Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41,

Appeal against assessment when Magistrate a member of committee.

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year, commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, when such deduction, be deemed to have been paid by such

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made. Provided always that the Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

Registration and number of hackeries, &c.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend	50 " "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10 " "
License for a procession at which less than fifty people are to attend	2 " "

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.

Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.

Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Muni-

cipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either sides above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

Penalty for organising procession without license.

Penalty for neglecting to put up a table of tolls.

Extortion or misconduct by toll-keeper.

Duties on articles entering Municipal limits.

Market dues on sale of goods.

Bye-laws for regulating ferry-boats, &c., to be made by Commissioners.

Carrying for hire within three miles of a ferry without license of Magistrate.

Province.

Table of tolls.

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (E) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distress and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of the occupation of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants ap-

No person employed in col-
lection of tax to buy distrained
goods.

pointed for, or employed
in, the performance of any
duties connected with the
assessment or collection

of the tax under this Act, is prohibited from bid-
ding for or purchasing any property at such sales
as aforesaid. Any person purchasing property
in contravention of this section shall be liable,
upon conviction before a Magistrate, to a penalty
not exceeding fifty Rupees, and the sale shall be
quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular
account to be kept of all
distresses levied and sales
made for the realization
of arrears under this Act.

110. Whoever conceals, removes, or disposes
of any property belonging to
the person who is liable for
any amount of tax, for the
purpose of avoiding a distress under the provisions
of this Act, shall be considered to have concealed,
removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.

111. All monies, rents, and profits received
by the Commissioners by
virtue of this or any other
Act, and all fines, fees, and
penalties paid or levied under this Act, and all
other monies which, under sanction of Govern-
ment, may be transferred to such Commissioners,
shall constitute a fund, which shall be called the
Municipal Fund, and shall, together with all pro-
perty of every nature or kind which may become
vested in the said Commissioners, be under
their control, and shall be held by them and
their successors in trust for the purposes of
this Act.

112. The Commissioners shall set apart
annually out of the Muni-
cipal Fund a sum sufficient for
the maintenance of police
officers appointed or employed under Act V of
1861, or any other Act which may for the time
being be in force for the regulation of the police
within the territories subject to the Lieutenant-
Governor of Bengal or any part thereof; provided
that the number of police officers shall be deter-
mined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has
been set apart as in the
manner provided by the next
preceding section, may, sub-
ject to such rules and restrictions as the Lieuten-
ant-Governor may from time to time prescribe,
be applicable within the towns in which it is
raised, to the following purposes, that is to say—

(1)—The construction, repair, and maintenance,
of streets and bridges.

(2)—Works of public utility calculated to
promote the health, comfort, or convenience
of the townspeople; including the supply of
water, expenses of lighting of streets, the con-
struction, repair, and maintenance of hospitals,
dispensaries, lunatic asylums, rest-houses, tanks,
wells, and markets; also the payment of all
charges connected with the objects for which
such buildings were constructed, the training
and employment of medical practitioners and
vaccinators, the sanitary inspections, the regu-
lation of trade and deaths, the cleaning of

tanks or wells, and the application of the Indian
Contagious Diseases Act.

(3)—The diffusion of education, and with this
view, the construction and repair of school-houses,
the establishment and maintenance of schools
either wholly or by means of grants-in-aid, the
inspection of schools and training of teachers.

(4)—The support or relief of the poor in times
of exceptional distress and scarcity.

114. It shall be competent to the Commis-
sioners, with the sanction or
upon the direction of the
Lieutenant-Governor, to con-
tribute a portion of the Municipal Funds towards
the expenses incurred in any other Municipality
under this Act, or in any district or sub-division
under the District Road Cess Act 1871 passed by
the Lieutenant-Governor of Bengal in Council,
where such expenditure is incurred for any of the
purposes described in the last preceding section,
and is calculated to benefit the inhabitants of the
contributing town, or to relieve exceptional distress
in the neighbourhood; provided always that,
where such contribution has not been originally
recommended by the Commissioners, it shall not
be obligatory upon them until the proposal to
make such contribution shall have been submitted
to them by the Lieutenant-Governor, and they
shall have had the opportunity of offering their
opinions thereon.

115. It shall be competent to the Lieuten-
ant-Governor to appoint, from
time to time, such officers
as may be required for the
purpose of inspecting or superintending the
operations of the Municipalities created by this
Act, and to assign to them such salaries as the
Lieutenant-Governor shall think reasonable; and
the expense incurred by reason of such appoint-
ments shall be defrayed in rateable proportions
out of the funds of the several Municipalities
established under this Act. And the said Lieu-
tenant-Governor may direct that the municipali-
ties in any district or division shall pay such sum
as he may consider reasonable towards the cost of
clerks or other establishment maintained in the
office of the Collector or Commissioner for pur-
poses of supervision under this Act.

116. The Commissioners shall consider and
pass at a meeting, a state-
ment or estimate showing
the probable receipts, and the
expenditure which it is proposed by the Commis-
sioners to incur during the year commencing on the
first day of April then next, and the items in
respect of which it is proposed to incur such
expenditure, and may also consider and pass a
supplemental estimate providing for any modifica-
tions which they may deem it advisable to make
in the distribution of the amount to be raised in
the official year then current for the purposes of
this Act.

117. Copies of the aggregate estimates for any
Municipality which shall
have been passed under the
provisions of the next pre-
ceding Section, and if necessary, translations
thereof into the vernacular of the district, shall be
lodged in the offices of the Magistrate of the dis-
trict and of the Magistrate, and at some convenient
place within such Municipality. During fourteen
days after such estimates shall have been so lodged
in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant-Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commencement of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year, and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATH.

124. It shall be lawful for the Commissioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality, or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated on the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee, consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes hereinbefore authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

Commissioners may be required to contribute towards the cost of Government schools.

PART IX.—MUNICIPAL REGULATIONS.

CHAPTER 1.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of conservancy.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that the occupier of any house shall prefer to carry

Occupiers of houses to remove night-soil, &c., to carts of Commissioners.

Proviso.

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the

Power to require unwholesome tanks on private premises to be cleansed or drained.

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterates, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 20.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenantable or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or other filth, rubbish, or night-soil into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Conservancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy which

Construction of privy.

the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

Sewers and drains, &c., under control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

Branch drains, privies, &c., under control of Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

Penalty for making drains, &c., contrary to Commissioners' orders.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post, or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees: and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be, thirty days before such alteration or removal is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

172. Whenever any house or building, part of which projects beyond the regular line of a road or public highway or beyond the front of the house or building on either

Removal of existing projection from houses.

Notice of removal.

Compensation when to be made.

Houses projecting beyond line of highway, when taken down to be set back.

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roof and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night: and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or hole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building or wall, or anything affixed thereon, be deemed by the Commissioners to be in a ruinous or dangerous state, or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the purposes of this section be fixed by the Commissioners, no premises shall be newly used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling offal or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or depôt for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant-Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence an offender to fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the provisions of this Act shall be in force until the next ensuing day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application in writing of the owner of any such place, shall certify under the preceding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the provisions of the next preceding section shall have been pronounced in respect of the same place, it shall be lawful for the

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees.

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessees thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 434 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 31 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of ten tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent. of the amount collected by him to re-pay the costs of such collection.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 104, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections; and provided that the collecting member be not bound to make use of the forms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

211. Any person against whom distress may issue under the next foregoing section may, if he dispute his liability to the arrear demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application:

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkeedars, and the balance after payment of chowkeedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *palshalas* or village schools.

213. The punchayet of any place shall be bound to appoint such persons to be chowkeedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to reduction on account of the revenue due on any *chakran* lands enjoyed by such chowkeedar.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty or misconduct, provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties:

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

218. The punchayet shall exercise a general control over the chowkeedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or directing distraint of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

221. All powers vested in the punchayet for the appointment and dismissal of chowkeedars and for fixing the number of chowkeedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts, make a representation to the Magistrate who shall be bound to supervise the same.